

Kansas Administrative Regulations

Kansas Department of Revenue

Article 24.—Liquor Drink Tax

92-24-24. Duty of licensees discontinuing business.

Each licensee discontinuing business shall notify the secretary, return its liquor drink tax registration certificate for cancellation, and preserve all business records within this state for three years. A receipt shall be issued by the secretary upon the payment of taxes reported.

(Authorized by and implementing K.S.A. 79-41a03, as amended by L. 2001, Ch. 167, § 14; effective, T-83-30, Oct. 25, 1982; effective May 1, 1983; amended, T-88-58, Dec. 16, 1987; amended May 1, 1988; amended March 22, 2002.)

***** Authenticated Kansas Administrative Regulation *****