

Kansas Administrative Regulations

Kansas Department of Revenue

Article 24.—Liquor Drink Tax

92-24-9. Definitions.

As used in this article, these terms shall have the following meanings. (a) "Licensee" means a holder of a class A or class B license, drinking establishment license, temporary permit holder, or caterer license issued by the director of alcoholic beverage control.

(b) "Liquor drink tax" means the tax imposed by K.S.A. 79-41a02, and amendments thereto.

(c) "Secretary" means the secretary of revenue or the secretary's authorized representative.

(d) "Source record" means any of the following:

(1) A dated customer service check or ticket;

(2) a dated cash register tape, if coded to reflect the required information; or

(3) an equivalent of the check, ticket, or tape in a form approved by the secretary.

(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 *****