

Kansas Administrative Regulations

Kansas Department of Revenue

Article 57.—Tax on Consumable Material

92-57-5. Monthly tax returns; remittance of tax; deficiencies.

(a) On or before the twentieth day of each month, each distributor shall file a tax return with the director, showing the following:

(1) The number of milliliters of consumable material brought, or caused to be brought, into Kansas for sale; and

(2) the number of milliliters of consumable material made, manufactured, or fabricated in Kansas for sale in Kansas during the preceding month.

(b) Each registered distributor outside Kansas shall file a tax return showing the number of milliliters of consumable material shipped or transported to retail dealers in Kansas to be sold by those retail dealers, during the preceding month.

(c) Each tax return shall be submitted upon forms prescribed by the director. Each tax return shall be accompanied by a remittance for the distributor's full tax liability.

(d) As soon as practicable after any tax return is filed, the director shall examine the return. If the director finds that the tax return is incorrect and any amount of tax due from the distributor is unpaid, the director shall notify the distributor of the deficiency. If a deficiency disclosed by the director's examination cannot be allocated to a particular month or months, the director may notify the distributor that a deficiency exists and state the amount of tax due.

(Authorized by and implementing K.S.A. 2016 Supp. 79-3399; effective July 21, 2017.)

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