

## 2023 Kansas Statutes

**41-407. Evasion of liquor tax prohibited; penalties.** (a) It shall be unlawful for any person to:

(1) Evade, or attempt to evade, the payment of tax or duty on any alcoholic liquor, in any manner whatever. Upon conviction of violation of this subsection, in addition to the penalty prescribed for the violation of this act, the violator shall forfeit and pay, as a part of costs in the action, double the amount of the tax or duty so evaded or attempted to be evaded.

(2) Have in such person's possession any cask or package of alcoholic liquor, without having thereon each mark required therefor by law, and any such cask or package not having thereon each such mark shall be forfeited to the state of Kansas.

(b) Nothing contained in this section shall make unlawful the possession and transportation of wine imported solely for use by a church or religious organization for sacramental purposes and uses.

(c) Violation of any provision of this section is a misdemeanor punishable by a fine not exceeding \$500 or imprisonment not exceeding six months, or both, and in proper cases the trial court may order and direct the confiscation of the liquor involved in the violation as part of the judgment of conviction.

**History:** L. 1949, ch. 242, § 50; L. 1957, ch. 291, § 1; L. 1979, ch. 153, § 1; L. 1985, ch. 170, § 8; L. 1993, ch. 20, § 6; July 1.