

## 2023 Kansas Statutes

**79-4102. Tax paid by purchaser and collected by seller.** The tax levied under K.S.A. 79-4101, and amendments thereto, shall be paid by the consumer or user to the retailer, microbrewery, microdistillery or farm winery or by the club, drinking establishment, public venue or caterer to the distributor. It shall be the duty of each retailer, microbrewery, microdistillery, farm winery or distributor in this state to collect from the purchaser the full amount of the tax imposed by this act, or an amount equal as nearly as possible or practicable, to the average equivalent thereof.

**History:** L. 1949, ch. 242, § 118; L. 1983, ch. 161, § 23; L. 1987, ch. 182, § 111; L. 1987, ch. 182, § 112; L. 2012, ch. 144, § 46; July 1.