

2023 Kansas Statutes

79-4108. Disposition of revenue; transfer of moneys in county and city alcoholic liquor control enforcement fund to state general fund; sale of alcoholic liquor on Kansas state fairgrounds.

(a) All revenue collected or received by the director of taxation from taxes imposed by K.S.A. 79-4101 through 79-4105, and amendments thereto, shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, except as provided for in subsection (b), the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund. The state treasurer shall transfer any moneys remaining in the county and city alcoholic liquor control enforcement fund on the effective date of this act to the state general fund.

(b) For each remittance of the taxes collected upon the gross receipts derived from the sale of alcoholic liquor to consumers while on the Kansas state fairgrounds, 30% shall be credited to the state general fund, and the remainder shall be credited to the state fair capital improvements fund established pursuant to K.S.A. 2-223, and amendments thereto. The provisions of this subsection shall expire and have no effect if the state fair is located outside the city limits of the city of Hutchinson, Kansas.

History: L. 1949, ch. 242, § 124; L. 1957, ch. 429, § 37; L. 1958, ch. 35, § 2 (Special Session); L. 1965, ch. 536, § 3; L. 1972, ch. 93, § 27; L. 1976, ch. 428, § 1; L. 1978, ch. 401, § 7; L. 2001, ch. 5, § 462; L. 2022, ch. 71, § 10; April 28.