

41-502. Collection and payment of tax. The secretary of revenue shall prescribe, by rules and regulations adopted pursuant to K.S.A. 41-210, and amendments thereto, and designed to protect the revenue of this state, a method of reporting, paying and collecting the tax imposed by K.S.A. 41-501, and amendments thereto, other than the affixture to original packages of alcoholic liquor of stamps or other visible evidence of the payment of such tax. Such tax shall be paid on or before the 15th day of the calendar month next succeeding the month in which the distributor acquires possession of alcoholic liquors made taxable by the provisions of K.S.A. 41-501, and amendments thereto. The reporting and payment thereof within the time prescribed by this section and in the manner prescribed by the rules and regulations shall constitute a compliance with the provisions of K.S.A. 41-501, and amendments thereto.

History: L. 1949, ch. 242, § 54; L. 1953, ch. 238, § 7; L. 1958, ch. 14, § 3 (Special Session); L. 1973, ch. 200, § 1; L. 1983, ch. 161, § 13; L. 1985, ch. 170, § 11; L. 1989, ch. 146, § 4; L. 1993, ch. 20, § 8; July 1.