

79-4103. Time for returns and payment of tax; forms; extension of time. On or before the 25th day of each calendar month, every person engaged in the business of selling alcoholic liquor at retail, every microbrewery selling beer to consumers, every microdistillery selling spirits to consumers, every farm winery selling wine to consumers in this state and every distributor selling alcoholic liquor or cereal malt beverage to clubs, drinking establishments, public venues or caterers in this state during the preceding calendar month shall make a return to the director of taxation upon forms prescribed and furnished by the director, stating: (a) The name and address of the seller; (b) the total amount of gross sales subject to the tax imposed by K.S.A. 79-4101, and amendments thereto, during the preceding calendar month; and (c) any other pertinent information the director requires. The person making the return shall, at the time of making the return, pay to the director of taxation the amount of tax imposed by K.S.A. 79-4101, and amendments thereto. The director of taxation may extend the time for making returns and paying the tax for any period not to exceed 60 days, under rules and regulations adopted by the secretary of revenue.

History: L. 1949, ch. 242, § 119; L. 1965, ch. 536, § 2; L. 1967, ch. 501, §3; L. 1983, ch. 161, § 24; L. 1987, ch. 182, § 113; L. 1987, ch. 182, § 114; L. 1992, ch. 295, § 2; L. 2012, ch. 144, § 47; July 1.