

**41-501a. Tax on liquor being delivered to federal area.** If any alcoholic liquor which is taxable under the provisions of K.S.A. 41-501, and amendments thereto, is transported in interstate commerce into this state or a federal area for delivery to a consignee or person located, residing or stationed on or at a federal area, such tax shall be paid by the consignee or person. For the purpose of collection and payment of such tax, any and all common, contract or private carriers transporting or delivering any such alcoholic liquor consigned to consignees or persons located, residing or stationed on or at any federal area shall not deliver such alcoholic liquor unless and until the consignee or person shall either (a) present to the carrier written evidence, signed by the director, that the tax imposed by K.S.A. 41-501, and amendments thereto, on such alcoholic liquor has been paid, or (b) shall pay such tax to the carrier. All such carriers are authorized to collect from such consignee or person the tax imposed by K.S.A. 41-501, and amendments thereto, at the time of delivery, and to account for and pay the same to the director.

The secretary of revenue shall adopt, pursuant to K.S.A. 41-210, and amendments thereto, such rules and regulations as necessary to carry out the intent and purposes of this section. Such rules and regulations may include, but shall not be limited to, provisions for the inspection and sealing of cargoes of alcoholic liquor consigned, being transported or delivered to consignees or persons located, residing or stationed on or at federal areas.

**History:** L. 1958, ch. 14, § 2 (Special Session); L. 1985, ch. 170, § 10; L. 1993, ch. 20, § 7; July 1.