

## 2016 Kansas Statutes

**75-5176. Same; taxation.** For the purpose of providing revenue which may be used by the state and for the privilege of operating or conducting games of bingo under the authority of this act:

(a) There is hereby levied and there shall be collected and paid by each licensee a tax at the rate of 3% upon the gross receipts received by the licensee from charges for participation in call bingo games using reusable bingo cards and any admission fees or charges. The tax imposed by this section shall be in addition to the license fee imposed under K.S.A. 2016 Supp. 75-5175, and amendments thereto.

(b) There is hereby levied and there shall be collected and paid by each distributor a tax at a rate of \$0.002 upon each bingo face sold or distributed by the distributor to each licensee conducting call bingo games within the state of Kansas. The distributor shall include the tax due under this subsection in the sales price of each bingo face paid by the licensee and such tax shall be itemized separately on the invoice provided to the licensee.

(c) There is hereby levied and there shall be collected and paid by each distributor a tax at a rate of 1% upon the total of the printed retail sales price of all tickets in each box of instant bingo tickets sold or distributed by the distributor to each licensee conducting instant bingo games within the state of Kansas. The distributor shall include the tax due under this subsection in the sales price of each box paid by the licensee and such tax shall be itemized separately on the invoice provided to the licensee.

(d) If a distributor does not receive payment in full from a licensed organization within 60 days of the delivery of call bingo and instant bingo supplies, the supplier shall notify the department of charitable gaming in writing of the delinquency. Upon receipt of the notice of delinquency, the department of charitable gaming may revoke or suspend the license.

(e) Whenever, in the judgment of the administrator, it is necessary, in order to secure the collection of the tax due under subsection (b), the administrator shall require any distributor subject to such tax to file a bond with the director under conditions established by and in such form and amount as prescribed by rules and regulations adopted by the secretary.

**History:** L. 2015, ch. 62, § 6; July 1.