

**75-5177. Same; returns; remittance of tax; penalties and interest; waiver or reduction.** (a) On dates prescribed by the administrator, every licensee conducting bingo shall make a return to the administrator upon forms prescribed by the administrator. Such form shall contain:

- (1) The name and address of the licensee;
- (2) the amount of the gross receipts received from charges for participation in games using bingo cards during the preceding reporting period;
- (3) the number of bingo faces and the name of the distributor from whom such faces were purchased or otherwise obtained during the preceding reporting period;
- (4) the amount of the gross receipts received from charges for admission to the premises for participation in games of bingo during the preceding reporting period;
- (5) the number of each denomination of instant bingo tickets sold during the preceding reporting period; and
- (6) such other information as the administrator may deem necessary.

(b) On dates prescribed by the administrator, every licensee conducting raffles for which a license fee is required pursuant to K.S.A. 2016 Supp. 75-5175, and amendments thereto, shall make a return to the administrator upon forms prescribed by the administrator. Such form shall contain:

- (1) The name and address of the licensee;
- (2) the amount of gross receipts received from raffles conducted by the licensee; and
- (3) any other information deemed necessary by the administrator.

(c) On dates prescribed by the administrator, every distributor shall make a return to the administrator upon forms prescribed by the administrator. Such form shall state:

- (1) The number of instant bingo tickets sold or distributed to each licensee;
- (2) the amount of the retail sales price of such tickets;
- (3) the number of bingo cards sold or distributed to each licensee;
- (4) the number of bingo faces sold or distributed to each licensee; and
- (5) such other information as the administrator may deem necessary.

At the time of making such return, the distributor shall remit to the administrator an amount equal to 98% of the tax due under K.S.A. 2016 Supp. 75-5176(b), and amendments thereto.

(d) If any licensee or distributor fails to make a return or remit any tax, when required to do so by the provisions of this act, except in the case of an extension of time granted by the administrator, there shall be added to the tax determined to be due a penalty of 25% of the amount of such tax, together with interest at the rate per month prescribed by K.S.A. 79-2968(a), and amendments thereto, from the date the tax was due until paid.

(e) If any tax determined and assessed by the administrator is not remitted due to fraud with intent to evade the tax imposed by this act, there shall be added thereto a penalty of 50% of the amount of such tax, together with interest at the rate per month prescribed by K.S.A. 79-2968(a), and amendments thereto, from the date the tax was due until paid.

(f) Whenever, in the judgment of the administrator, the failure of any licensee or distributor to comply with the provisions of subsection (a), (b), (c) or (d) was due to reasonable cause, the administrator, in the administrator's discretion, may waive or reduce any of the penalties or interest imposed by this section, upon making a record of the reason therefor.

(g) The penalties imposed under this section shall be in addition to all other penalties imposed by law.

**History:** L. 2015, ch. 62, § 7; July 1.