

## 2016 Kansas Statutes

**79-5203. Same; administration by director of taxation; tax payments; stamps and labels; rules and regulations.** (a) The director of taxation shall administer this act. All tax payments required pursuant to this act shall be made to the director, and shall be accompanied by a return upon forms devised and furnished by the director.

(b) The director of taxation shall adopt a uniform system of providing, affixing and displaying official stamps, labels or other indicia for marijuana and controlled substances upon which a tax is imposed.

(c) The secretary of revenue shall adopt rules and regulations necessary to administer and enforce the provisions of this act.

**History:** L. 1987, ch. 366, § 3; July 1.