

## 2018 Kansas Statutes

**79-41a09. Same; refund fund established; amount maintained.** There is hereby established in the state treasury the local alcoholic liquor refund fund. The local alcoholic liquor refund fund shall be held by the state treasurer for prompt refunding of all overpayments of the tax levied and collected pursuant to article 41a of chapter 79 of the Kansas Statutes Annotated. The local alcoholic liquor refund fund shall be maintained in an amount determined by the secretary of revenue as necessary to meet current refunding requirements, but such amount shall not exceed \$10,000.

**History:** L. 1983, ch. 315, § 4; April 14.