

SESSION OF 2009

SUPPLEMENTAL NOTE ON SENATE BILL NO. 97

As Amended by House Committee on
Taxation

Brief*

SB 97, as amended, would clarify the powers of the Director of Taxation and the Director of Alcoholic Beverage Control relative to the revocation or suspension of licenses, as well as the ability to levy fines against licensees who have failed to file and pay liquor enforcement taxes in a timely manner.

Background

The bill was requested for introduction by the Department of Revenue, whose representative testified that the bill was needed to clarify that the same enforcement provisions visible in the liquor drink tax act also apply within the liquor enforcement tax act.

The Senate Assessment and Taxation Committee amended the bill at the suggestion of the Department to clarify that the authorities to revoke, suspend, or fine for failure to pay liquor enforcement taxes would be extended to include farm wineries, microbreweries, and distributors.

The House Taxation Committee amended the bill at the suggestion of the Kansas Association of Beverage Retailers to further clarify that the provisions would apply to all entities licensed under the act.

A fiscal note indicated that the bill would not be expected to have any major impact on state tax receipts.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>