

SENATE BILL No. 425

By Committee on Assessment and Taxation

1-24

AN ACT relating to state government financing; providing tax revenue enhancements therefor; amending K.S.A. 79-3310, 79-3312, 79-3371, 79-3378, 79-4101 and 79-41a02 and K.S.A. 2001 Supp. 41-501, 79-3311 and 79-41a03 and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1. On and after June 1, 2002, K.S.A. 2001 Supp. 41-501 is hereby amended to read as follows: 41-501. (a) As used in this section and K.S.A. 41-501a, and amendments thereto:

(1) "Gallon" means wine gallon.

(2) "Federal area" means any lands or premises which are located within the exterior boundaries of this state and which are held or acquired by or for the use of the United States or any department, establishment or agency of the United States.

(3) "Malt product" means malt syrup, malt extract, liquid malt or wort.

(b) (1) For the purpose of raising revenue a tax is imposed upon the manufacturing, using, selling, storing or purchasing alcoholic liquor, cereal malt beverage or malt products in this state or a federal area at a rate of ~~\$.18~~ \$.23 per gallon on beer and cereal malt beverage; ~~\$.20~~ \$.26 per gallon on all wort or liquid malt; ~~\$.10~~ \$.13 per pound on all malt syrup or malt extract; ~~\$.30~~ \$.40 per gallon on wine containing 14% or less alcohol by volume; ~~\$.75~~ \$1.00 per gallon on wine containing more than 14% alcohol by volume; and ~~\$2.50~~ \$3.25 per gallon on alcohol and spirits.

(2) The tax imposed by this section shall be paid only once and shall be paid by the person in this state or federal area who first manufactures, uses, sells, stores, purchases or receives the alcoholic liquor or cereal malt beverage. The tax shall be collected and paid to the director as provided in this act. If the alcoholic liquor or cereal malt beverage is manufactured and sold in this state or a federal area, the tax shall be paid by the manufacturer, microbrewery or farm winery producing it. If the alcoholic liquor or cereal malt beverage is imported into this state by a distributor for the purpose of sale at wholesale in this state or a federal area, the tax shall be paid by the distributor, and in no event shall such tax be paid by the manufacturer unless the alcoholic liquor or cereal malt beverage is

1 manufactured in this state. If not to exceed one gallon, or metric equiv-
2 alent, per person of alcoholic liquor has been purchased by a private
3 citizen outside the borders of the United States and is brought into this
4 state by the private citizen in such person's personal possession for such
5 person's own personal use and not for sale or resale, such import is lawful
6 and no tax payment shall be due thereon.

7 (c) Manufacturers, microbreweries, farm wineries or distributors at
8 wholesale of alcoholic liquor or cereal malt beverage shall be exempt from
9 the payment of the gallonage tax imposed on alcoholic liquor and cereal
10 malt beverage, upon satisfactory proof, including bills of lading furnished
11 to the director by affidavit or otherwise as the director requires, that the
12 liquor or cereal malt beverage was manufactured in this state but was
13 shipped out of the state for sale and consumption outside the state.

14 (d) Wines manufactured or imported solely and exclusively for sac-
15 ramental purposes and uses shall not be subject to the tax provided for
16 by this section.

17 (e) The tax provided for by this section is not imposed upon:

18 (1) Any alcohol or wine, whether manufactured in or imported into
19 this state, when sold to a nonbeverage user licensed by the state, for use
20 in the manufacture of any of the following when they are unfit for bev-
21 erage purposes: Patent and proprietary medicines and medicinal, anti-
22 septic and toilet preparations; flavoring extracts and syrups and food prod-
23 ucts; scientific, industrial and chemical products; or scientific, chemical,
24 experimental or mechanical purposes; or

25 (2) the privilege of engaging in any business of interstate commerce
26 or otherwise, which business may not be made the subject of taxation by
27 this state under the constitution and statutes of the United States.

28 (f) The tax imposed by this section shall be in addition to all other
29 taxes imposed by the state of Kansas or by any municipal corporation or
30 political subdivision thereof.

31 (g) Retail sales of alcoholic liquor, sales of beer to consumers by mi-
32 crobreweries and sales of wine to consumers by farm wineries shall not
33 be subject to the tax imposed by the Kansas retailers' sales tax act but
34 shall be subject to the enforcement tax provided for in this act.

35 (h) Notwithstanding any ordinance to the contrary, no city shall im-
36 pose an occupation or privilege tax on the business of any person, firm
37 or corporation licensed as a manufacturer, distributor, microbrewery,
38 farm winery, retailer or nonbeverage user under this act and doing busi-
39 ness within the boundaries of the city except as specifically authorized by
40 K.S.A. 41-310, and amendments thereto.

41 (i) The director shall collect the taxes imposed by this section and
42 shall account for and remit all moneys collected from the tax to the state
43 treasurer in accordance with the provisions of K.S.A. 75-4215, and

1 amendments thereto. Upon receipt of each such remittance, the state
2 treasurer shall deposit the entire amount in the state treasury and the
3 state treasurer shall credit ~~4~~ 7.14% of the moneys collected from taxes
4 imposed upon alcohol and spirits under subsection (b)(1) to the com-
5 munity alcoholism and intoxication programs fund created by K.S.A. 41-
6 1126, and amendments thereto, and shall credit the balance of the mon-
7 eys collected to the state general fund.

8 (j) If any alcoholic liquor manufactured in or imported into this state
9 is sold to a licensed manufacturer or distributor of this state to be used
10 solely as an ingredient in the manufacture of any beverage for human
11 consumption, the tax imposed upon the manufacturer or distributor shall
12 be reduced by the amount of the taxes which have been paid under this
13 section as to the alcoholic liquor so used.

14 (k) The tax provided for by this section is not imposed upon alcohol
15 or wine used by any school or college for scientific, chemical, experimen-
16 tal or mechanical purposes or by hospitals, sanatoria or other institutions
17 caring for the sick. Any school, college, hospital, sanatorium or other
18 institution caring for the sick may import alcohol or wine for scientific,
19 chemical, experimental, mechanical or medicinal purposes by making ap-
20 plication to the director for a permit to import it and receiving such a
21 permit. Application for the permit shall be on a form prescribed and
22 furnished by the director, and a separate permit shall be required for
23 each purchase of alcohol or wine. A fee of \$2 shall accompany each ap-
24 plication. All permits shall be issued in triplicate to the applicant and shall
25 be under the seal of the office of the director. Two copies of the permit
26 shall be forwarded by the applicant to the microbrewery, farm winery,
27 manufacturer or distributor from which the alcohol or wine is purchased,
28 and the microbrewery, farm winery, manufacturer or distributor shall
29 return to the office of the director one copy of the permit with its shipping
30 affidavit and invoice. Within 10 days after receipt of any alcohol or wine,
31 the school, college, hospital or sanatorium ordering it shall file a report
32 in the office of the director upon forms furnished by the director, showing
33 the amount of alcohol or wine received, the place where it is to be stored,
34 from whom it was received, the purpose for which it is to be used and
35 such other information as required by the director. Any school, college,
36 hospital, sanatorium or institution caring for the sick, which complies with
37 the provisions of this subsection, shall not be required to have any other
38 license to purchase alcohol or wine from a microbrewery, farm winery,
39 manufacturer or distributor.

40 New Sec. 2. On June 1, 2002, a tax at the rate of \$.05 per gallon on
41 all beer and cereal malt beverage, \$.10 per gallon for wine containing
42 14% or less of alcohol by volume, \$.25 per gallon for wine containing
43 more than 14% of alcohol by volume, \$.75 per gallon on alcohol and

1 spirits, \$.06 per gallon on wort and liquid malt, and \$.03 per pound of
2 malt syrup and malt extract, is hereby imposed on the manufacture, use,
3 sale, storage or purchase of such alcoholic liquors owned at 12:01 a.m. on
4 June 1, 2002, by a licensed distributor or retail dealer as to which the tax
5 has been imposed as provided in K.S.A. 41-501, and amendments thereto.
6 Such tax shall be paid by the licensed distributor or retail dealer owning
7 such alcoholic liquors, cereal malt beverage or beer at such time and date.
8 On or before June 25, 2002, every such distributor and retail dealer shall
9 make a report to the director on a form prescribed and furnished by the
10 director showing the total number of gallons of such alcoholic liquors,
11 cereal malt beverage or beer so owned at 12:01 a.m. on June 2, 2002, and
12 such report shall be accompanied by a remittance of the tax due.

13 The license of any licensed distributor or retail dealer who shall fail to
14 make such report or pay such tax, within the time hereinbefore pre-
15 scribed, shall be subject to suspension or revocation as provided by K.S.A.
16 41-320 and amendments thereto. All taxes collected by the director under
17 this section shall be paid into the state treasury and the state treasurer
18 shall credit the same to the state general fund.

19 Sec. 3. On and after June 1, 2002, K.S.A. 79-3310 is hereby amended
20 to read as follows: 79-3310. There is imposed a tax upon all cigarettes
21 sold, distributed or given away within the state of Kansas. The rate of
22 such tax shall be ~~\$.24~~ \$.59 on each 20 cigarettes or fractional part thereof
23 or ~~\$.30~~ \$.7375 on each 25 cigarettes, as the case requires. Such tax shall
24 be collected and paid to the director as provided in this act. Such tax shall
25 be paid only once and shall be paid by the wholesale dealer first receiving
26 the cigarettes as herein provided.

27 The taxes imposed by this act are hereby levied upon all sales of ciga-
28 rettes made to any department, institution or agency of the state of Kan-
29 sas, and to the political subdivisions thereof and their departments, insti-
30 tutions and agencies.

31 New Sec. 4. On or before June 30, 2002, each wholesale dealer, retail
32 dealer and vending machine operator shall file a report with the director
33 in such form as the director may prescribe showing cigarettes, cigarette
34 stamps and meter imprints on hand at 12:01 a.m. on June 1, 2002. A tax
35 of \$.35 on each 20 cigarettes or frational part thereof or \$.4375 on each
36 25 cigarettes, as the case required and \$.35 or, as the case requires upon
37 all tax stamps and all meter imprints purchased from the director and not
38 affixed to cigarettes prior to June 1, 2002, is hereby imposed and shall be
39 due and payable on or before June 30, 2002. The tax imposed upon such
40 cigarettes, tax stamps and meter imprints shall be imposed only once
41 under this act. The director shall remit all moneys collected pursuant to
42 this section to the state treasurer who shall credit the entire amount
43 thereof to the state general fund.

1 Sec. 5. On and after June 1, 2002, K.S.A. 2001 Supp. 79-3311 is
2 hereby amended to read as follows: 79-3311. The director shall design
3 and designate indicia of tax payment to be affixed to each package of
4 cigarettes as provided by this act. The director shall sell water applied
5 stamps only to licensed wholesale dealers in the amounts of 1,000 or
6 multiples thereof. Stamps applied by the heat process shall be sold only
7 in amounts of 30,000 or multiples thereof, except that such stamps which
8 are suitable for packages containing 25 cigarettes each shall be sold in
9 amounts prescribed by the director. Meter imprints shall be sold only in
10 amounts of 10,000 or multiples thereof. Water applied stamps in amounts
11 of 10,000 or multiples thereof and stamps applied by the heat process
12 and meter imprints shall be supplied to wholesale dealers at a discount
13 of ~~2.65%~~ 1.07% from the face value thereof, and shall be deducted at the
14 time of purchase or from the remittance therefor as hereinafter provided.
15 Any wholesale cigarette dealer who shall file with the director a bond, of
16 acceptable form, payable to the state of Kansas with a corporate surety
17 authorized to do business in Kansas, shall be permitted to purchase
18 stamps, and remit therefor to the director within 30 days after each such
19 purchase, up to a maximum outstanding at any one time of 85% of the
20 amount of the bond. Failure on the part of any wholesale dealer to remit
21 as herein specified shall be cause for forfeiture of such dealer's bond. All
22 revenue received from the sale of such stamps or meter imprints shall be
23 remitted to the state treasurer in accordance with the provisions of K.S.A.
24 75-4215, and amendments thereto. Upon receipt of each such remittance,
25 the state treasurer shall deposit the entire amount in the state treasury.
26 The state treasurer shall first credit such amount as the director shall
27 order to the cigarette tax refund fund and shall credit the remaining
28 balance to the state general fund. A refund fund designated the cigarette
29 tax refund fund not to exceed \$10,000 at any time shall be set apart and
30 maintained by the director from taxes collected under this act and held
31 by the state treasurer for prompt payment of all refunds authorized by
32 this act. Such cigarette tax refund fund shall be in such amount as the
33 director shall determine is necessary to meet current refunding require-
34 ments under this act.

35 The wholesale cigarette dealer shall affix to each package of cigarettes
36 stamps or tax meter imprints required by this act prior to the sale of
37 cigarettes to any person, by such dealer or such dealer's agent or agents,
38 within the state of Kansas. The director is empowered to authorize whole-
39 sale dealers to affix revenue tax meter imprints upon original packages of
40 cigarettes and is charged with the duty of regulating the use of tax meters
41 to secure payment of the proper taxes. No wholesale dealer shall affix
42 revenue tax meter imprints to original packages of cigarettes without first
43 having obtained permission from the director to employ this method of

1 affixation. If the director approves the wholesale dealer's application for
2 permission to affix revenue tax meter imprints to original packages of
3 cigarettes, the director shall require such dealer to file a suitable bond
4 payable to the state of Kansas executed by a corporate surety authorized
5 to do business in Kansas. The director may, to assure the proper collection
6 of taxes imposed by the act, revoke or suspend the privilege of imprinting
7 tax meter imprints upon original packages of cigarettes. All meters shall
8 be under the direct control of the director, and all transfer assignments
9 or anything pertaining thereto must first be authorized by the director.
10 All inks used in the stamping of cigarettes must be of a special type
11 devised for use in connection with the machine employed and approved
12 by the director. All repairs to the meter are strictly prohibited except by
13 a duly authorized representative of the director. Requests for service shall
14 be directed to the director. Meter machine ink imprints on all packages
15 shall be clear and legible. If a wholesale dealer continuously issues illeg-
16 ible cigarette tax meter imprints, it shall be considered sufficient cause
17 for revocation of such dealer's permit to use a cigarette tax meter.

18 A licensed wholesale dealer may, for the purpose of sale in another
19 state, transport cigarettes not bearing Kansas indicia of tax payment
20 through the state of Kansas provided such cigarettes are contained in
21 sealed and original cartons.

22 Sec. 6. On and after June 1, 2002, K.S.A. 79-3312 is hereby amended
23 to read as follows: 79-3312. The director shall redeem any unused stamps
24 or meter imprints that any wholesale dealer presents for redemption
25 within six months after the purchase thereof, at the face value less ~~2.65%~~
26 *1.07%* thereof if such stamps or meter imprints have been purchased
27 from the director. The director shall prepare a voucher showing the net
28 amount of such refund due, and the director of accounts and reports shall
29 draw a warrant on the state treasurer for the same. Wholesale dealers
30 shall be entitled to a refund of the tax paid on cigarettes which have
31 become unfit for sale upon proof thereof less ~~2.65%~~ *1.07%* of such tax.

32 Sec. 7. On and after June 1, 2002, K.S.A. 79-3371 is hereby amended
33 to read as follows: 79-3371. A tax is hereby imposed upon the privilege
34 of selling or dealing in tobacco products in this state by any person en-
35 gaged in business as a distributor thereof, at the rate of ~~ten percent (10%)~~
36 *20%* of the wholesale sales price of such tobacco products. Such tax shall
37 be imposed at the time the distributor (a) brings or causes to be brought
38 into this state from without the state tobacco products for sale; (b) makes,
39 manufactures, or fabricates tobacco products in this state for sale in this
40 state; or (c) ships or transports tobacco products to retailers in this state
41 to be sold by those retailers.

42 New Sec. 8. On or before June 30, 2002, each distributor having a
43 place of business in this state shall file a report with the director in such

1 form as the director may prescribe, showing the tobacco products on hand
2 at 12:01 a.m. on June 1, 2002. A tax at a rate equal to 10% of the wholesale
3 sales price of such tobacco products is hereby imposed upon such tobacco
4 products and shall be due and payable on or before June 30, 2002. The
5 tax upon such tobacco products shall be imposed only once under this
6 act. The director shall remit all moneys collected pursuant to this section
7 to the state treasurer who shall credit the entire amount thereof to the
8 state general fund.

9 Sec. 9. On and after June 1, 2002, K.S.A. 79-3378 is hereby amended
10 to read as follows: 79-3378. On or before the ~~twentieth~~ 20th day of each
11 calendar month every distributor with a place of business in this state
12 shall file a return with the director showing the quantity and wholesale
13 sales price of each tobacco product (~~1~~) brought, or caused to be brought,
14 into this state for sale; and (~~2~~) made, manufactured, or fabricated in this
15 state for sale in this state during the preceding calendar month. Every
16 licensed distributor outside this state shall in like manner file a return
17 showing the quantity and wholesale sales price of each tobacco product
18 shipped or transported to retailers in this state to be sold by those retail-
19 ers, during the preceding calendar month. Returns shall be made upon
20 forms furnished and prescribed by the director. Each return shall be
21 accompanied by a remittance for the full tax liability shown therein, less
22 ~~four percent (4%)~~ 2% of such liability as compensation to reimburse the
23 distributor for his or her expenses incurred in the administration of this
24 act. As soon as practicable after any return is filed, the director shall
25 examine the return. If the director finds that, ~~in his or her judgment,~~
26 the return is incorrect and any amount of tax is due from the distributor and
27 unpaid, ~~he or she~~ the director shall notify the distributor of the deficiency.
28 If a deficiency disclosed by the director's examination cannot be allocated
29 by him to a particular month or months, ~~he or she~~ the director may
30 nevertheless notify the distributor that a deficiency exists and state the
31 amount of tax due. Such notice shall be given to the distributor by reg-
32 istered or certified mail.

33 Sec. 10. On and after June 1, 2002, K.S.A. 79-4101 is hereby
34 amended to read as follows: 79-4101. (a) For the purpose of providing
35 revenue which may be used by the state, counties and cities in the en-
36 forcement of the provisions of this act, from and after the effective date
37 of this act, for the privilege of engaging in the business of selling alcoholic
38 liquor by retailers or farm wineries to consumers in this state or selling
39 alcoholic liquor or cereal malt beverage by distributors to clubs, drinking
40 establishments or caterers in this state, there is hereby levied and there
41 shall be collected and paid a tax at the rate of ~~8%~~ 10% upon the gross
42 receipts received from: (1) The sale of alcoholic liquor by retailers, mi-
43 crobreweries or farm wineries to consumers within this state; and (2) the

1 sale of alcoholic liquor or cereal malt beverage by distributors to clubs,
2 drinking establishments or caterers in this state.

3 (b) The tax imposed by this section shall be in addition to the license
4 fee imposed on distributors, retailers, microbreweries and farm wineries
5 by K.S.A. 41-310 and amendments thereto.

6 Sec. 11. On and after June 1, 2002, K.S.A. 79-41a02 is hereby
7 amended to read as follows: 79-41a02. (a) There is hereby imposed, for
8 the privilege of selling alcoholic liquor, a tax at the rate of ~~10%~~ 12% upon
9 the gross receipts derived from the sale of alcoholic liquor by any club,
10 caterer, drinking establishment or temporary permit holder.

11 (b) The tax imposed by this section shall be paid by the consumer to
12 the club, caterer, drinking establishment or temporary permit holder and
13 it shall be the duty of each and every club, caterer, drinking establishment
14 or temporary permit holder subject to this section to collect from the
15 consumer the full amount of such tax, or an amount equal as nearly as
16 possible or practicable to the average equivalent thereto. Each club, ca-
17 terer, drinking establishment or temporary permit holder collecting the
18 tax imposed hereunder shall be responsible for paying over the same to
19 the state department of revenue in the manner prescribed by K.S.A. 79-
20 41a03 and amendments thereto and the state department of revenue shall
21 administer and enforce the collection of such tax.

22 Sec. 12. On and after June 1, 2002, K.S.A. 2001 Supp. 79-41a03 is
23 hereby amended to read as follows: 79-41a03. (a) The tax levied and
24 collected pursuant to K.S.A. 79-41a02, and amendments thereto, shall
25 become due and payable by the club, caterer, drinking establishment or
26 temporary permit holder monthly, or on or before the 25th day of the
27 month immediately succeeding the month in which it is collected, but
28 any club, caterer, drinking establishment or temporary permit holder fil-
29 ing an annual or quarterly return under the Kansas retailers' sales tax act,
30 as prescribed in K.S.A. 79-3607, and amendments thereto, shall, upon
31 such conditions as the secretary of revenue may prescribe, pay the tax
32 required by this act on the same basis and at the same time the club,
33 caterer, drinking establishment or temporary permit holder pays such
34 retailers' sales tax. Each club, caterer, drinking establishment or tempo-
35 rary permit holder shall make a true report to the department of revenue,
36 on a form prescribed by the secretary of revenue, providing such infor-
37 mation as may be necessary to determine the amounts to which any such
38 tax shall apply for all gross receipts derived from the sale of alcoholic
39 liquor by the club, caterer, drinking establishment or temporary permit
40 holder for the applicable month or months, which report shall be accom-
41 panied by the tax disclosed thereby. Records of gross receipts derived
42 from the sale of alcoholic liquor shall be kept separate and apart from the
43 records of other retail sales made by a club, caterer, drinking establish-

1 ment or temporary permit holder in order to facilitate the examination
2 of books and records as provided herein.

3 (b) The secretary of revenue or the secretary's authorized represen-
4 tative shall have the right at all reasonable times during business hours
5 to make such examination and inspection of the books and records of a
6 club, caterer, drinking establishment or temporary permit holder as may
7 be necessary to determine the accuracy of such reports required
8 hereunder.

9 (c) The secretary of revenue is hereby authorized to administer and
10 collect the tax imposed hereunder and to adopt such rules and regulations
11 as may be necessary for the efficient and effective administration and
12 enforcement of the collection thereof. Whenever any club, caterer, drink-
13 ing establishment or temporary permit holder liable to pay the tax im-
14 posed hereunder refuses or neglects to pay the same, the amount, in-
15 cluding any penalty, shall be collected in the manner prescribed for the
16 collection of the retailers' sales tax by K.S.A. 79-3617, and amendments
17 thereto.

18 (d) The secretary of revenue shall remit all revenue collected under
19 the provisions of this act to the state treasurer in accordance with the
20 provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of
21 each such remittance, the state treasurer shall deposit the entire amount
22 in the state treasury. Subject to the maintenance requirements of the
23 local alcoholic liquor refund fund created under K.S.A. 79-41a09, and
24 amendments thereto, ~~25%~~ 37.5% of the remittance shall be credited to
25 the state general fund, ~~5%~~ 4.17% shall be credited to the community
26 alcoholism and intoxication programs fund created by K.S.A. 41-1126,
27 and amendments thereto, and the balance shall be credited to the local
28 alcoholic liquor fund created by K.S.A. 79-41a04, and amendments
29 thereto.

30 (e) Whenever, in the judgment of the secretary of revenue, it is nec-
31 essary, in order to secure the collection of any tax, penalties or interest
32 due, or to become due, under the provisions of this act, the secretary may
33 require any person subject to such tax to file a bond with the director of
34 taxation under conditions established by and in such form and amount as
35 prescribed by rules and regulations adopted by the secretary.

36 (f) The amount of tax imposed by this act shall be assessed within
37 three years after the return is filed, and no proceedings in court for the
38 collection of such taxes shall be begun after the expiration of such period
39 except in the cases of fraud. In the case of a false or fraudulent return
40 with intent to evade tax, the tax may be assessed or a proceeding in court
41 for collection of such tax may be begun at any time, within two years from
42 the discovery of such fraud. No refund or credit shall be allowed by the
43 director after three years from the date of payment of the tax as provided

1 in this act unless before the expiration of such period a claim therefor is
2 filed by the taxpayer, and no suit or action to recover on any claim for
3 refund shall be commenced until after the expiration of six months from
4 the date of filing a claim therefor with the director. Before the expiration
5 of time prescribed in this section for the assessment of additional tax or
6 the filing of a claim for refund, the director is hereby authorized to enter
7 into an agreement in writing with the taxpayer consenting to the extension
8 of the periods of limitations for the assessment of tax or for the filing of
9 a claim for refund, at any time prior to the expiration of the periods of
10 limitations. The period so agreed upon may be extended by subsequent
11 agreements in writing made before the expiration of the period previously
12 agreed upon.

13 Sec. 13. On and after June 1, 2002, K.S.A. 79-3310, 79-3312, 79-
14 3371, 79-3378, 79-4101 and 79-41a02 and K.S.A. 2001 Supp. 41-501, 79-
15 3311 and 79-41a03 are hereby repealed.

16 Sec. 14. This act shall take effect and be in force from and after its
17 publication in the Kansas register.

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