

Substitute for SENATE BILL No. 465

By Committee on Federal and State Affairs

2-20

AN ACT concerning the liquor control act and the club and drinking establishment act; relating to renewal of licenses issued thereunder; amending K.S.A. 41-327 and repealing the existing section.

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

Section 1. K.S.A. 41-327 is hereby amended to read as follows: 41-327. ~~Any licensee may renew his license at the expiration thereof if he is then~~ (a) A license may be renewed at the expiration thereof, if the applicant for renewal is qualified to receive a license and the premises for which such renewal license is sought are suitable for such purpose.

(b) (1) *Except as specifically provided by this subsection, no license shall be renewed unless, at the time of renewal, the licensee seeking renewal of the license is current in the payment of all taxes imposed pursuant to K.S.A. 41-501 et seq., 79-3294 et seq., 79-3601 et seq., 79-4101 et seq. and 79-41a01 et seq., and amendments thereto.*

(2) *The provisions of paragraph (1) of this subsection shall apply only to taxes related directly to the business for which the license is issued.*

(3) *The provisions of paragraph (1) of this subsection shall not apply to taxes which are under formal appeal or for which an agreement for the payment of such taxes has been entered into by the licensee and the department of revenue and the licensee is current in the payments under such agreement.*

(4) *If the licensee is a corporation, partnership, trust or association, the individual officers, directors, stockholders, partners, managers or other individual members shall not be required to be current in the payment of the taxes specified in paragraph (1) of this subsection.*

New Sec. 2. (a) A license may be renewed at the expiration thereof, if the applicant for renewal is qualified to receive a license and the premises for which such renewal license is sought are suitable for such purpose.

(b) (1) *Except as specifically provided by this subsection, no license shall be renewed unless, at the time of renewal, the licensee seeking renewal of the license is current in the payment of all taxes imposed pursuant to K.S.A. 41-501 et seq., 79-3294 et seq., 79-3601 et seq., 79-4101 et seq. and 79-41a01 et seq., and amendments thereto.*

(2) *The provisions of paragraph (1) of this subsection shall apply only*

1 to taxes related directly to the business for which the license is issued.

2 (3) The provisions of paragraph (1) of this subsection shall not apply
3 to taxes which are under formal appeal or for which an agreement for the
4 payment of such taxes has been entered into by the licensee and the
5 department of revenue and the licensee is current in the payments under
6 such agreement.

7 (4) If the licensee is a corporation, partnership, trust or association,
8 the individual officers, directors, stockholders, partners, managers or
9 other individual members shall not be required to be current in the pay-
10 ment of the taxes specified in paragraph (1) of this subsection.

11 (c) This section shall be part of and supplemental to the club and
12 drinking establishment act.

13 Sec. 3. K.S.A. 41-327 is hereby repealed.

14 Sec. 4. This act shall take effect and be in force from and after its
15 publication in the statute book.

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