

79-3414. Discontinuance as distributor, manufacturer, importer, exporter or retailer; notice; taxes, penalties and interest due.

Whenever a distributor, manufacturer, importer, exporter or retailer ceases to engage in business as a distributor, manufacturer, importer, exporter or retailer at any place or station within the state of Kansas by reason of the discontinuance, sale or transfer of the business of such distributor, manufacturer, importer, exporter or retailer it shall be the duty of such distributor, manufacturer, importer, exporter or retailer to notify the director in writing at least five days prior to the time the discontinuance, sale or transfer takes effect. The notice, as to each such place or station, shall give the date of discontinuance and, in the event of a sale or transfer of the business, the date thereof and the name and address of the purchaser or transferee.

All taxes, penalties, and interest accrued under the provisions of this act, whether or not due and payable under other provisions of this act, shall become due and payable concurrently with such discontinuance, sale or transfer, and it shall be the duty of any such distributor, manufacturer, importer, exporter or retailer to render to the director the report herein required, and pay all such taxes, interest and penalties, and to surrender to the director all licenses issued to the distributor, manufacturer, importer, exporter or retailer for such places or stations. Unless all taxes, penalties and interest accrued and due under the provisions of this act from a distributor, manufacturer, importer, exporter or retailer making such sale or transfer have been paid at the time such sale or transfer becomes effective, the purchaser or transferee shall be liable to the state of Kansas for the amount of all such taxes, penalties and interest, but only to the extent of the value of the property and business acquired from such distributor, manufacturer, importer, exporter or retailer.

History: L. 1933, ch. 317, § 14; L. 1939, ch. 330, § 11; L. 1995, ch. 262, § 35; July 1.