

Revenue Ruling

Ruling Number: 19-2010-03
Tax Type: Alcoholic Beverage Control
Brief Description: Gallonage Tax Remittance Not Required When Amount Owed is Less Than \$5.
Keywords:
Approval Date: 08/20/2010

Body:

**KANSAS DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY**

Revenue Ruling 19-2010-03

August 20, 2010

Gallonage Tax Remittance Not Required When Amount Owed is Less Than \$5

When the amount of gallonage tax due and owing pursuant to K.S.A. 41-501 for the reporting period is less than \$5, the taxpayer shall not be required to remit such tax, due to the administrative costs associated with processing such payment.

This revenue ruling states the Department's existing policy.

Secretary of Revenue

Joan Wagnon

Date Composed: 08/23/2010 Date Modified: 08/23/2010