ABC Fees and Procedures

Principal Office: Mills Building
109 SW 9th Street, 5th Floor
PO Box 3506
Topeka, KS 66601-3506

Office Hours: 8 a.m. to 5 p.m. weekdays
(Except official state holidays)

Official Custodian: Sarah Fulton

Other Custodians: Director of ABC

Access/Copy Fees:
- Liquor Enforcement Tax Return $5.00
- Liquor Drink Tax Return $5.00
- Cigarette Tax Report $5.00
- Tobacco Tax Report $5.00

All other ABC Records:
- Copies (per page) $0.25
- Mail charge (first 5 pages) $0.40
- (Additional 5-page increments) $0.25
- Faxed copy $0.65
- Search charge (staff time per hour) $25.00
- Computer time (staff time per hour) $60.00

Fees and Procedures

Written Request: The Kansas Department of Revenue requires a written request for access or copies of Alcoholic Beverage Control tax and/or license records. Such written request shall state the requester's name and address, information necessary to ascertain the records to which the requester desires access and the requester's right to access. Optionally, to aid in contacting the requester, a daytime telephone number should be provided.

Identification of records sought must be as specific as possible to aid in identifying the record requested. The Liquor License number should be provided so that the department can properly identify the requested licensee record(s).

Returns, reports, license applications or registration documents filed under a law imposing an excise tax are considered to be confidential pursuant to K.S.A. 75-5133. Generally, a requester has a right to access the above listed records if they:

- are requesting a copy of their own documents;
- have power of attorney (POA) for the taxpayer and submit a copy of the POA with the request;
- are an authorized agent of the taxpayer/licensee; or
- have provided a “proper judicial order”, such as a subpoena, to the Official Records Custodian, requesting that the Kansas Department of Revenue produce such records.
Requests will be honored for documents in existence at the time of the request. Documents may not be requested prospectively.

**Request Form:** The Kansas Department of Revenue has developed the following record request form:

- ABC 41 Request for Copies or Access (Alcoholic Beverage Control Records)

This form is available on the Kansas Department of Revenue Web site at [www.ksrevenue.org](http://www.ksrevenue.org). It was designed to assist the requester in submitting all the necessary information so that the department can determine the requester’s right to access. Written requests submitted to the department in other formats will not be denied; however, the department may need to gather additional information.

**Response Time:** The agency will act on requests as soon as possible; however, if it appears it will take some time to provide records or notification of fees is required, a response will be provided within three business days of the request, estimating fees and providing further information regarding the agency's ability and plans to provide the requested records.

**Fees:** The 25 cent copy charge is a per page charge which is principally assessed to reimburse the agency for routine costs of retrieving records which are requested with specificity and are held within the agency's current file system. It does not include the cost of more than one-tenth of an hour of research or access time required to determine the location of records not readily accessible, to determine what specific records meet request criteria, to segregate public from non-public information, to access records from archives and other similar necessary services. For such services in providing access or copies, the $25 per hour search charge may be assessed, to be billed by the tenth of an hour.

The mail charge may be assessed in addition to the copy charge when mail service is requested. For up to and including the first five pages, 40 cents may be charged, plus an additional 25 cents for up to and including each additional five pages.

The Fax charge of 65 cents per page includes those services required in copying a record, in addition to domestic fax transmission costs. No additional copy charge is assessed.

The computer time charge of $60 per hour, also billed in tenths, is for staff time, including associated computer connect and processing time, for providing copies of records in available electronic format or for production of special computer-generated reports. The Official Custodian will be the sole judge of the ability of the agency to comply with any request for records in specific electronic format or the ability to produce any special computer-generated reports.

The agency will provide an estimate of fees to be charged as soon as possible after receiving the request. The agency reserves the right to require any estimated charge for access to or copies of records be received before work is performed to produce the records in order to insure payment. While the agency will do its best to provide an accurate estimate of the fees, it is possible that the records can be produced for less than the estimated amount. If so, any additional amounts will be refunded. However, it is also possible that after the work is started, the agency will discover that the estimate is too low. If this occurs, the agency will promptly inform the requestor of the revised estimate. The agency may require advanced payment of any additional cost before continuing work to fulfill the request.
Fees may be waived at the discretion of the Secretary of Revenue, Division Director or the Official Records Custodian. Criteria for waiver include but are not limited to the size and clarity of the request, availability of records, difficulty and time required to access the records and whether the use or distribution of the records is determined by the Secretary of Revenue or custodians to significantly benefit the Kansas Department of Revenue or the general public. The Kansas Department of Revenue will waive the copying fee if the calculated fee, for records being delivered to one address, is less than $5.

**Faxing Records & Air Express Delivery:** Generally, records may be faxed if the request is for records that are not confidential or restricted, the record consists of fewer than 15 pages and are a standard page size, and fax time and facilities are readily available at the time. Whether and to what extent records will be faxed is at the sole discretion of the custodians. If air express delivery is requested, it shall be up to the requester to pay all fees for such delivery. Payment for this service must be made directly to the air express delivery service.

**Published Records:** The Kansas Department of Revenue has made several reports and publications available to the public on the Internet. The web address is: www.ksrevenue.org.