

79-4705a. Determination of correctness of tax return; subpoenas and interrogatories. (a) For the purpose of ascertaining the correctness of any return or for the purpose of determining the receipts and remittances of any licensee or distributor, the administrator may examine any books, papers, records or memoranda, bearing upon the matters required to be included in the records of the licensee or distributor. The administrator may require the attendance of the licensee or distributor in the county where the licensee or distributor resides, or where the location of the registered premises for bingo games are located, or of any person having knowledge relating to such records, and may take testimony and require proof of such person or persons.

(b) The administrator may issue subpoenas to compel access to or for the production of such books, papers, records or memoranda in the custody of or to which the licensee or distributor has access, or to compel the appearance of such persons. The administrator may issue interrogatories to any such person to the same extent and subject to the same limitations as would apply if the subpoena or interrogatories were issued or served in aid of a civil action in the district court. The administrator may administer oaths and take depositions to the same extent and subject to the same limitations as would apply if the deposition was in aid of a civil action in the district court. In case of the refusal of any person to comply with any subpoena or interrogatory or to testify to any matter regarding which such person lawfully may be questioned, the district court of any county, upon application of the administrator, may order such person to comply with such subpoena or interrogatory or to testify. Failure to obey the court's order may be punished by the court as contempt. Subpoenas or interrogatories issued under the provisions of this section may be served upon individuals and corporations in the manner provided in K.S.A. 60-304, and amendments thereto, for the service of process by any officer authorized to serve subpoenas in civil actions or by the administrator.

History: L. 1984, ch. 366, § 4; L. 2000, ch. 173, § 6; July 1.