

## 2023 Kansas Statutes

**12-16,113. Accounting required of expenditures of transient guest tax moneys.** Any entity to which funds which in the aggregate in any year exceed \$25,000, are provided for convention and tourism promotion purposes from moneys received pursuant to K.S.A. 12-1693 or K.S.A. 12-1697, and amendments thereto, or pursuant to any charter ordinance or resolution which imposes a transient guest tax, shall provide for the separate accounting of the receipt and disbursement of such funds and shall provide to the city or county, as the case requires, an accounting of the receipt and expenditures of such funds in accordance with generally accepted accounting principles within 120 days after the end of the fiscal year of such entity. In the event no such accounting is provided within such time period, funds shall not be provided to the entity unless and until the accounting is provided.

**History:** L. 1989, ch. 60, § 3; L. 1992, ch. 9, § 5; July 1.