

115-40-4. Tax credits. (a) No costs of liability insurance specified in K.A.R. 115-40-3 shall be allowed for consideration for tax credits, unless the registered agritourism operator or the operator's authorized attorney or insurance agent provides the department of revenue with the following information and documents:

- (1) The name of the registered agritourism operator's liability insurance company;
- (2) the liability insurance policy number;
- (3) the name, complete address, and phone number of the liability insurance company's agent;

and

(4) a copy of the completed tax credit form provided to the registered agritourism operator under K.A.R. 115-40-3(b).

(b) If, during the first five years that an agritourism operator is registered under the act, the secretary believes for any reason that the registered agritourism operator has not complied, or is not complying, with these regulations and through such noncompliance could have jeopardized the operator's eligibility for tax benefits under the act, all relevant information shall be forwarded by the secretary to the secretary of revenue. (Authorized by and implementing K.S.A. 2012 Supp. 32-807, 32-1438, and 32-1438a; effective July 26, 2013.)