

Notice

Notice Number: 96-04
Tax Type: Cigarette and Tobacco Products
Brief Description: 1996 Legislation
Keywords:
Effective Date: 07/01/1996

Body:

Division of Taxation

Summary of 1996 Cigarette and Tobacco Legislation

This notice is intended to explain a number of changes in the Cigarette and Tobacco Act. The 1996 Kansas Legislature passed a bill that, in general, provides for increased regulation of the sale of cigarettes and tobacco products, provides fines for cigarette and tobacco infractions, and changes licensing and recordkeeping requirements for cigarette wholesalers, vending machine owners, and retailers. **All changes are effective July 1, 1996.**

Licensing and Record keeping

The biennial (every two years) fee for a Kansas Cigarette License increased from \$12.00 to \$25.00 per location; the biennial fee for a Kansas Cigarette Vending Machine License also increased to \$25.00 per machine.

Cigarette dealers (any person who manufactures or sells cigarettes) are required to preserve all records pertaining to the sale of cigarettes for three years. The records must be available for inspection by the Director of Taxation (or the Director's designee) at the dealer's business location.

New Regulations and Fines

Sales to Minors

It is now unlawful for any person under 18 to possess or attempt to possess cigarettes or tobacco products. It is also unlawful for a minor to purchase or attempt to purchase cigarettes or tobacco products. Both infractions are punishable by a \$25 fine.

The crime of selling or furnishing cigarettes or tobacco products to a minor is now punishable by a fine of up to \$200. It is a defense to prosecution if the defendant had a reasonable cause to believe the person was 18 years of age or older, and the minor presented a driver's license, Kansas Identification card, or other official or apparently official document containing a photograph of the minor that claimed to establish the minor was of legal age at the time of purchase.

Vending Machine Sales Restricted

Vending machines for cigarette and tobacco products may no longer be located in any establishment or portion of an establishment that is open to minors, except when:

- l the vending machine is installed for use by the establishment's proprietor, the proprietor's agents or employees, and is located behind a counter or in a place or portion of the business that minors are prohibited by law from entering; OR
- l the vending machine is installed and used in a commercial building or industrial plant not customarily open to the public, and the machines are intended for the sole use of adult employees working in the building or plant; OR
- l the vending machine has a lock-out device that renders the machine inoperable and requires manual activation by the person supervising the operation of the machine each time cigarettes or tobacco products are purchased from the machine.

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Administrative Fines Established

The Secretary of Revenue may now administer a fine of up to \$1000 against cigarette retailers who violate the Cigarette and Tobacco Products Act. This fine may be in addition to, or instead of, any other civil or criminal penalty imposed. The Secretary may consider mitigating circumstances when the retailer has been cited for selling cigarettes or tobacco products to a minor if the retail employee who violated the act has completed a training program approved by the Secretary.

Posted Sales Notice Required

All cigarette retailers are required to post and maintain in a conspicuous place in their business establishment a notice that states:

**By law, cigarettes and tobacco products
may be sold only to persons
18 years of age and older.**

If you are a cigarette retailer, your poster is enclosed. Additional copies of this poster are available from the Kansas Department of Health and Environment, Landon State Office Building, KDHE/BCDHP, 900 SW Jackson, Room 901N, Topeka, Kansas, 66612, (913) 296-8916.

Taxpayer Assistance

If you have questions about these new provisions or their application, contact the office below.

Taxpayer Assistance Bureau
Kansas Department of Revenue
915 SW Harrison St.
Topeka, KS 66625-0001
Phone: (913) 296-0222
Hearing Impaired TTY: (913) 296-3909

Enclosure

Notice 96-04 (7/10/96)
To: All Cigarette Dealers
Re: 1996 Cigarette Legislation

Date Composed: 10/02/1997 Date Modified: 10/09/2001

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