

**12-142. Cities prohibited from imposing sales or excise taxes on sales of cigarettes or cereal malt beverages or products; exception.** No city shall impose a retailers' sales tax, excise tax or tax in the nature of an excise upon the sale of cigarettes as defined by K.S.A. 79-3301 or cereal malt beverages and malt products as defined by K.S.A. 79-3817, including wort, liquid malt, malt syrup and malt extract other than a retailers' sales tax levied under the provisions of this act.

**History:** L. 1961, ch. 458, § 2; L. 1973, ch. 393, § 28; April 30.