Senate Bill No. 130

By Committee on Assessment and Taxation

AN ACT concerning the cigarette and tobacco products act; relating to consumable material; amending K.S.A. 2016 Supp. 79-3302 and 79-3399 and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:


(b) It is the purpose and intent of this act to regulate the sale of cigarettes and tobacco products in this state and to impose a tax thereon.

Sec. 2. K.S.A. 2016 Supp. 79-3399 is hereby amended to read as follows: 79-3399. (a) On and after January 1, 2017, a tax is hereby imposed upon the privilege of selling or dealing in electronic cigarettes in this state by any person engaged in business as a distributor thereof, at the rate of $.20 per milliliter of consumable material for electronic cigarettes and a proportionate tax at the like rate on all fractional parts thereof. For electronic cigarettes in the possession of retail dealers for which tax has not been paid, tax shall be imposed under this subsection at the earliest time the retail dealer: (1) Brings or causes to be brought into this state from without the state electronic cigarettes for sale; (2) makes, manufactures or fabricates electronic cigarettes in this state for sale in this state; or (3) sells electronic cigarettes to consumers within this state.

(b) "Consumable material" means any liquid nicotine or other solution containing nicotine. For purposes of this definition, "consumable material" is the final product sold to consumers that is depleted as an electronic cigarette is used.

(c) The secretary of revenue shall adopt rules and regulations to implement the provisions of this section.

Sec. 3. K.S.A. 2016 Supp. 79-3302 and 79-3399 are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.