Notice

Notice Number: 00-02
Tax Type: Cigarette and Tobacco Products
Brief Description: Sales of cigarettes
Keywords:
Approval Date: 07/01/2000

Body:

Office of Policy & Research

NOTICE 00-02

T0: Cigarette Wholesalers/Distributors

From: Kansas Department of Revenue

Subject: Sales of Cigarettes

Date: July 1, 2000

K.S.A. 79-3321(u) states that it shall be unlawful: “To sell or distribute in this state; to acquire, hold, own, possess or transport for sale or distribution in this state; or to import or cause to be imported, into this state for sale or distribution in this state: (1) Any cigarettes the package of which (A) bears any statement, label, stamp, sticker or notice indicating that the manufacturer did not intend the cigarettes to be sold, distributed or used in the United States, including but not limited to, labels stating ``For Export Only'', ``U.S. Tax-Exempt'', ``For Use Outside U.S.'' or similar wording; or (B) does not comply with (i) all requirements imposed by or pursuant to federal law regarding warnings and other information on packages of cigarettes manufactured, packaged or imported for sale, distribution or use in the United States, including but not limited to the precise warning labels specified in the federal cigarette labeling and advertising act, 15 U.S.C. 1333; and (ii) all federal trademark and copyright laws; any cigarettes imported into the United States on or after January 1, 2000, in violation of 26 U.S.C. 5754 or any other federal law, or federal regulations implementing such laws; (3) any cigarettes that such person otherwise knows or has reason to know the manufacturer did not intend to be sold, distributed or used in the United States; or (4) any cigarettes for which there has not been submitted to the secretary of the U.S. department of health and human services the list or lists required by the federal cigarette labeling and advertising act, 15 U.S.C. 1335a. to the ultimate consumer, so as to remove, conceal or obscure: (1) Any statement, label, stamp, sticker or notice described in section 5 subsection (u) of K.S.A. 79-3321, and amendments thereto; or (2) any health warning that is not specified in, or does not conform with, the requirements of, the federal cigarette labeling and advertising act, 15 U.S.C. 1333. (w) To affix any stamp required pursuant to K.S.A. 79-3311, and amendments thereto, to the package of any cigarettes described in subsection (u) or altered in violation of subsection (v).

On the first business day of each month, each person licensed to affix the state tax stamp to cigarettes shall file with the director, for all cigarettes imported into the United States to which such person has affixed the tax stamp in the preceding
month:

(a) A copy of (1) the permit issued pursuant to the internal revenue code, 26 U.S.C. 5713, to the person importing such cigarettes into the United States allowing such person to import such cigarettes; and (2) the customs form containing, with respect to such cigarettes, the internal revenue tax information required by the U.S. bureau of alcohol, tobacco and firearms;

(b) a statement, signed by such person under penalty of perjury, which shall be treated as confidential by the commissioner and exempt from disclosure under the open records act, K.S.A. 45-215 through 45-223, and

amendments thereto, identifying the brand and brand styles of all such cigarettes, the quantity of each brand style of such cigarettes, the supplier of such cigarettes, and the person or persons, if any, to whom such cigarettes have been conveyed for resale; and

(c) a statement, signed by an officer of the manufacturer or importer under penalty of perjury, certifying that the manufacturer or importer has complied with (1) the package health warning and ingredient reporting requirements of the federal cigarette labeling and advertising act, 15 U.S.C. 1333 and 1335a, with respect to such cigarettes; and (2) the provisions of K.S.A. 50-6a01 et seq., and amendments thereto, including a statement indicating whether the manufacturer is, or is not, a participating tobacco product manufacturer within the meaning of K.S.A. 50-6a01 et seq., and amendments thereto.

Reporting forms will be mailed to licensed distributors by July 25, 2000.

Taxpayer Assistance

If you have any questions about this notice, please contact a customer service representative in one of our offices:

Topeka
Docking State Office Building
915 SW Harrison St.
(877) 526-7738
Fax: (785) 291-3614

Date Composed: **07/24/2000** **Date Modified:** **10/09/2001**

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