Miscellaneous Tax
Division of Taxation
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Sam Brownback, Governor

REVISED NOTICE 15-01

Notice of Cigarette Tax Increase and Inventory Requirements

To comply with recent legislative changes, your company is required to take inventory of the cigarette stamps not attached to cigarette packs (**Wholesalers Only**) and stamped packs (**Wholesalers, Retailers, and Vending Machine Operators**) on hand at 12:01 a.m., July 1, 2015. On and after July 1, 2015 the tax rate will be $1.29 on each pack of 20 cigarettes or fractional part thereof or $1.61 on each pack of 25 cigarettes.

Your Company is required to pay an additional tax of $0.50 on each 20-cigarette pack or $0.62 on each 25-cigarette pack in stock as of 12:01 a.m. **Payment of the additional tax on your inventory must be submitted in full no later than October 31, 2015.** Penalty and Interest will be assessed if the payment is not received in a timely manner.

Enclosed are the Tax Rate Change Inventory Report (CG-117) and a Cigarette Inventory Tax Voucher (CG3). Complete Form CG-117 and return it by July 31, 2015. Please keep a copy of the Tax Rate Change Inventory Report for your records.

Effective July 1, 2015, the wholesale discount percentage rate will change from 0.80% to 0.55%.

Wholesalers: You may need to update your Tax Credit Bond. You may only order against 85% of the bond.

Please be advised that violations of these statutory provisions may result in license suspension or revocation and/or fines. Thank you for your cooperation in this matter.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions, please contact:

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