

Miscellaneous Tax
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Sam Brownback, Governor

NOTICE 16-05

TAX ON CONSUMABLE MATERIAL FOR ELECTRONIC CIGARETTES

The 2015 Legislature passed House Bill 2109 which amended K.S.A. 79-3399 by imposing a tax “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.” The effective date of this consumable material tax was to be July 1, 2016.

The 2016 Legislature passed Senate Bill 149 which amended the effective date of the consumable material tax to January 1, 2017.

Kansas Administrative Regulations and forms are being created to implement this tax. Once these are finalized and approved, you will be notified of additional information and return filing instructions. This information will also be posted on our website: www.ksrevenue.org.

If you have any questions or need additional information, please contact our office by calling 785-368-8222, option 5, then option 4, from 8:00 a.m., to 5:00 p.m., Central time, Monday through Friday; or you may email us at: miscellaneous.tax@kdor.ks.gov.