

Kansas Administrative Regulations

Kansas Department of Revenue

Article 5.—Cigarette Tax

92-5-10. Cigarettes unfit for sale.

If cigarettes on which the Kansas tax has been paid, as evidenced by cigarette tax stamps or tax indicia, have become unfit for use or consumption, unsalable, or damaged or destroyed by fire, flood, or similar causes, the amount prescribed by K.S.A. 79-3312, and amendments thereto, for refund of the tax paid on cigarettes which have become unfit for sale may be refunded by the director of taxation, upon receipt of satisfactory proof, to the wholesaler who has paid the tax. The director of taxation shall be notified before the destruction of damaged or partially damaged cigarettes, and the merchandise shall be kept available for inspection by a representative of the director of taxation's office.

(Authorized by K.S.A. 79-3326; implementing K.S.A. 79-3312; effective Jan. 1, 1966; amended, E-67-11, July 1, 1967; amended Jan. 1, 1968; amended, E-71-21, July 1, 1971; amended Jan. 1, 1972; amended March 22, 2002; amended July 26, 2024.)

***** Authenticated Kansas Administrative Regulation *****