

Kansas Administrative Regulations

Kansas Department of Revenue

Article 57.—Tax on Consumable Material

92-57-1. Definitions.

For purposes of K.S.A. 79-3399 and amendments thereto and this article of the department's regulations, each of the following terms shall have the meaning specified in this regulation:

(a) "Consumer" means a person purchasing or receiving consumable material for final use.

(b) "Dealing" means engaging in the sale or manufacture of consumable material in Kansas.

(c) "Director" means director of taxation in the Kansas department of revenue.

(d) "Distributor" means any of the following:

(1) Any person in Kansas engaged in the business of selling or dealing in consumable material who brings, or causes to be brought, into Kansas consumable material for sale, unless that person is a retail dealer who has purchased the consumable material on a tax-paid basis from a distributor;

(2) any person who makes, manufactures, or fabricates consumable material for sale in Kansas;

(3) any person outside of Kansas engaged in the business of selling or dealing in consumable material who ships or transports consumable material to any person in the business of selling or dealing in electronic cigarettes or consumable material in Kansas; or

(4) any person who has one or more retail dealer establishments that do either of the following:

(A) Bring or cause to be brought into Kansas consumable material for sale by any of those retail dealer establishments; or

(B) make, manufacture, or fabricate consumable material in Kansas for sale in Kansas. However, each person who has a retail dealer establishment from which the consumable material is sold to the consumer shall be deemed a retail dealer.

(e) "Electronic cigarette" means a battery-powered device, whether or not the device is shaped like a cigarette, that can provide inhaled doses of nicotine by delivering a vaporized solution by means of cartridges or other chemical delivery systems.

(f) "Person" means any individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity whether appointed by a court or otherwise, and any combination of these individuals.

(g) "Retail dealer" means a person engaged in the business of selling or dealing in consumable material to the consumer in Kansas.

(h) "Sale" means any transfer of title or possession or both, exchange, barter, or distribution of consumable material, with or without consideration.

(i) "Secretary" means secretary of the Kansas department of revenue or the secretary's designee.

(Authorized by and implementing K.S.A. 2016 Supp. 79-3399, as amended by 2017 Sub for HB 2230, sec. 25; effective July 21, 2017.)

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