

# **Kansas Administrative Regulations**

## **Kansas Department of Revenue**

### **Article 17.—Tobacco Products**

#### **92-17-2. Imposition of tax.**

(a) The tax imposed by the cigarette and tobacco products law shall be paid by the distributor who first performs any of the following:

(1) Brings or causes to be brought into this state from outside the state tobacco products for sale;

(2) makes, manufactures, or fabricates tobacco products in this state for sale in this state; or

(3) ships or transports tobacco products to retailers in this state to be sold by those retailers.

(b) Liability for the tax shall accrue at the time tobacco products are first brought into the state from outside the state for sale within the state. Each person causing tobacco products to be brought into this state upon which the tax has been unpaid shall be responsible for the payment of the tax on those products.

(c) A transfer from one distributor to another shall not relieve the distributor who first brought or caused the tobacco products to be brought into this state from the tax liability. Therefore, a tax credit shall not be taken on tobacco tax returns for any transfers made within this state.

(Authorized by K.S.A. 79-3326; implementing K.S.A. 79-3371; effective, E-74-37, July 2, 1974; effective May 1, 1975; amended March 22, 2002.)

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