

SESSION OF 2002

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2560

As Amended by House Committee on
Taxation

Brief*

HB 2560, as amended, would make several technical changes to the cigarette tax imposition statute.

Background

The original bill would have raised the cigarette tax from 24 to 39 cents per pack. The House Taxation Committee amended the bill to remove the proposed rate increase and all policy changes associated therewith, including the imposition of an inventory tax and appropriate adjustments to the discount percentage allowed to wholesalers for affixing tax stamps.

The amended version of the bill has no fiscal impact.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org/cgi-bin/fulltext/bills.cgi>