

## 2023 Kansas Statutes

**79-3399. Tax on electronic cigarettes imposed; rates; inventory tax.** (a) On and after July 1, 2017, a tax is hereby imposed 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 \$.05 per milliliter of consumable material for electronic cigarettes and a proportionate tax at the like rate on all fractional parts thereof. For electronic cigarettes in the possession of retail dealers for which tax has not been paid, tax shall be imposed under this subsection at the earliest time the retail dealer: (1) Brings or causes to be brought into this state from without the state electronic cigarettes for sale; (2) makes, manufactures or fabricates electronic cigarettes in this state for sale in this state; or (3) sells electronic cigarettes to consumers within this state.

(b) "Consumable material" means any liquid solution or other material that is depleted as an electronic cigarette is used.

(c) The secretary of revenue shall adopt rules and regulations to implement the provisions of this section.

**History:** L. 2015, ch. 99, § 12; L. 2016, ch. 84, § 5; L. 2017, ch. 96, § 25; June 22.