2023 Kansas Statutes

50-6a07. Additional definitions. As used in this act:

- (a) "Act" means the provisions of K.S.A. 50-6a01 through 50-6a06, and amendments thereto, and the provisions of K.S.A. 2023 Supp. 50-6a07 through 50-6a21, and amendments thereto.
- (b) "Brand family" means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "lights," "kings," and "100s," and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors or any other indicia of product identification identical, similar to or identifiable with a previously known brand of cigarettes
- (c) "Cigarette" has the same meaning given that term in K.S.A. 50-6a02(d), and amendments thereto.
- (d) "Director" means the director of taxation.
- (e) "Indian tribe" means any Indian tribe, band, nation or other organized group or community that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians under the laws of the United States.
- (f) "Master settlement agreement" has the same meaning given that term in K.S.A. 50-6a02(e), and amendments thereto.
- (g) "Non-participating manufacturer" means any tobacco product manufacturer that is not a participating manufacturer.
- (h) "Participating manufacturer" has the meaning given that term in K.S.A. 50-6a02(i)(1), and amendments thereto.
- (i) "Qualified escrow fund" has the same meaning given that term in K.S.A. 50-6a02(f), and amendments thereto.
- (j) "Resident agent" means a domestic corporation, a domestic limited partnership, a domestic limited liability company or a domestic business trust or a foreign corporation, a foreign limited partnership, a foreign limited liability company or a foreign business trust authorized to transact business in this state, and which is generally open during regular business hours to accept service of process on behalf of a non-participating manufacturer.
- (k) "Retail dealer" has the same meaning given that term in K.S.A. 79-3301, and amendments thereto.
- (l) "Stamping agent" means a person who is authorized to affix tax indicia to packages of cigarettes pursuant to K.S.A. 79-3311, and amendments thereto, or any person who is required to pay the tax on the privilege of selling or dealing in roll-your-own tobacco products pursuant to K.S.A. 79-3371, and amendments thereto.
- (m) "Tax indicia" has the same meaning given that term in K.S.A. 79-3301, and amendments thereto.
- (n) "Tobacco product manufacturer" has the same meaning given that term in K.S.A. 50-6a02(i), and amendments thereto.
- (o) "Oualified tribal land" means:
- (1) All land within the borders of this state that is within the limits of any Indian reservation under the jurisdiction of the United States, notwithstanding the issuance of any patent, including rights-of-way running through the reservation;
- (2) all dependent Indian communities within the borders of this state;
- (3) all Indian allotments within the borders of this state, the Indian titles to which have not been extinguished, including rights-of-way running through such allotments; and
- (4) any lands within the borders of this state, the title to which is either held in trust by the United States for the benefit of any Indian tribe or individual, or held by any Indian tribe or individual subject to restriction by the United States against alienation, and over which an Indian tribe exercises governmental power.
- (p) "Units sold" has the same meaning given that term in K.S.A. 50-6a02(j), and amendments thereto.
- (q) "Vending machine operator" has the same meaning given that term in K.S.A. 79-

3301, and amendments thereto. $\textbf{History:} \quad \text{L. 2009, ch. 110, § 1; L. 2015, ch. 79, § 4; L. 2017, ch. 96, § 23; June 22. }$