

## 2023 Kansas Statutes

**79-3312. Redemption of stamps.** The director shall redeem any unused stamps that any wholesale dealer presents for redemption within six months after the purchase thereof, at the face value less 0.55% thereof if such stamps have been purchased from the director and are whole, complete stamps. The director shall prepare a voucher showing the net amount of such refund due, and the director of accounts and reports shall draw a warrant on the state treasurer for the same. Wholesale dealers shall be entitled to a refund of the tax paid on cigarettes which have become unfit for sale upon proof thereof less 0.55% of such tax.

**History:** L. 1935, ch. 309, § 4; L. 1939, ch. 329, § 11; L. 1957, ch. 505, § 3; L. 1964, ch. 37, § 3 (Budget Session); L. 1967, ch. 498, § 9; L. 1970, ch. 396, § 3; L. 1971, ch. 315, § 2; L. 1983, ch. 329, § 5; L. 1985, ch. 327, § 3; L. 2002, ch. 185, § 4; L. 2015, ch. 99, § 32; L. 2017, ch. 96, § 9; June 22.