2023 Kansas Statutes

79-3335. Counterfeit cigarettes; seizure; penalties. (a) Counterfeit cigarettes shall be seized by the director. For purposes of this section, counterfeit cigarettes includes cigarettes manufactured, sold, transported, imported, distributed or possessed in this state with intent to deceive consumers and to avoid the provisions of this act, and also includes cigarettes that have false manufacturing labels or packages of cigarettes bearing counterfeit tax stamps. It shall be unlawful for any person to sell, transport, import, distribute, possess, wholesale or manufacture counterfeit cigarettes.
(b) Except as otherwise provided by this act, a violation of the provisions of this section shall be a:

(1) Class A misdemeanor for a first violation, and the offender shall be fined not less than \$1,000 nor more than \$2,500 upon a first conviction;

(2) severity level 6, nonperson felony for a second violation, and the offender shall be fined not less than \$50,000 nor more than \$100,000 upon a second conviction; and (3) severity level 6, nonperson felony for a third and all subsequent violations, and the offender shall be fined \$100,000 upon a third and all subsequent convictions. (c) The secretary of revenue, or the secretary's authorized agent, may refer such evidence as may be available concerning violations of this act or any rules and regulations or order hereunder to the attorney general or the proper county or district attorney, who may in the prosecutor's discretion, with or without such a reference, institute the appropriate criminal proceedings under this act. Upon receipt of such reference, the attorney general or the county attorney or district attorney may request that a duly employed attorney of the department of revenue prosecute or assist in the prosecution of such violation or violations on behalf of the state. Upon approval of the secretary or the secretary's authorized agent, such employee shall be appointed as a special prosecutor for the attorney general or the county attorney or district attorney to serve without compensation from the attorney general or the county attorney or district attorney. Such special prosecutor shall have all the powers and duties prescribed by law for assistant attorneys general or assistant county or district attorneys and such other powers and duties as are lawfully delegated to such special prosecutor by the attorney general or the county attorney or district attorney. If an attorney employed by the secretary or secretary's authorized agent acts as a special prosecutor, the secretary may pay extradition and witness expenses associated with the case.

(d) The provisions of this section shall be part of and supplemental to the Kansas cigarette and tobacco products act.

History: L. 2004, ch. 140, § 3; L. 2017, ch. 96, § 17; June 22.