

## 2023 Kansas Statutes

**79-3398. Exceptions to applicability of act.** The provisions of subsection (u), (v) or (w) of K.S.A. 79-3321 and K.S.A. 79-3395, and amendments thereto, shall not apply to:

- (a) Cigarettes allowed to be imported or brought into the United States for personal use; and
- (b) cigarettes sold or intended to be sold as duty-free merchandise by a duty-free sales enterprise in accordance with the provisions of 19 U.S.C. § 1555(b) and any implementing regulations, except that this act shall apply to any such cigarettes that are brought back into the customs territory for resale within the customs territory.

**History:** L. 2000, ch. 92, § 8; July 1.