

**50-6a19. Certain reports admissible as evidence; presumption of accuracy.** In any action under K.S.A. 50-6a03, and amendments thereto, reports of the numbers of non-participating manufacturers' cigarettes submitted to the attorney general or director pursuant to subsection (a) of K.S.A. 2014 Supp. 50-6a10, and amendments thereto, shall be admissible in evidence. These reports shall be presumed to accurately account for the number of cigarettes on which state taxes were paid during the time period by the stamping agent that submitted the report absent a contrary showing by the non-participating manufacturer or importer. Nothing in this section shall be construed as limiting or otherwise affecting the state's right to maintain that such reports are incorrect or do not accurately reflect a non-participating manufacturer's sales in the state during the time period in question, and the presumption shall not apply in the event the state does so maintain.

**History:** L. 2009, ch. 110, § 13; July 1.