STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend SB 96, as amended by House Committee, on page 10, in line 15, by striking "0.55%" and inserting "0.25%"; also in line 15, by striking "2015" and inserting "2017";

On page 11, in line 28, by striking "0.55%" and inserting "0.25%"; in line 34, by striking "0.55%" and inserting "0.25%";

On page 29, following line 18, by inserting:

"New Sec. 26. On June 15, 2018, and each June 15 thereafter, the secretary of revenue shall certify the amount of additional cigarette tax collections attributable to rate increases that became effective on July 1, 2017, and provide such certification to the director of accounts and reports. The director of accounts and reports shall immediately transfer such certified amount from the state general fund to the Kansas public employees retirement fund.

Sec. 27. K.S.A. 2016 Supp. 79-3310 is hereby amended to read as follows: 79-3310. There is imposed a tax upon all cigarettes sold, distributed or given away within the state of Kansas. On and after July 1, 2015, and before July 1, 2017, the rate of such tax shall be $1.29 on each 20 cigarettes or fractional part thereof or $1.61 on each 25 cigarettes, as the case requires. On and after July 1, 2017, the rate of such tax shall be $2.79 on each 20 cigarettes or fractional part thereof or $3.49 on each 25 cigarettes, as the case requires. Such tax shall be collected and paid to the director as provided in this act. Such tax shall be paid only once and shall be paid by the wholesale dealer first receiving the cigarettes as herein provided.

The taxes imposed by this act are hereby levied upon all sales of cigarettes made to any department, institution or agency of the state of Kansas, and to the political subdivisions thereof and
their departments, institutions and agencies.

Sec. 28. K.S.A. 2016 Supp. 79-3310c is hereby amended to read as follows: 79-3310c. On or before July 31, 2017, each wholesale dealer, retail dealer and vending machine operator shall file a report with the director in such form as the director may prescribe showing cigarettes, cigarette stamps and meter imprints on hand at 12:01 a.m. on July 1, 2017. A tax of $.50 or $1.50 on each 20 cigarettes or fractional part thereof or $.62 or $1.87 on each 25 cigarettes, as the case requires and $.50 or $.62 or $1.50 or $1.87, as the case requires upon all tax stamps and all meter imprints purchased from the director and not affixed to cigarettes prior to July 1, 2017, is hereby imposed and shall be due and payable on or before October 31, 2017. The tax imposed upon such cigarettes, tax stamps and meter imprints shall be imposed only once under this act. The director shall remit all moneys collected pursuant to this section to the state treasurer who shall credit the entire amount thereof to the state general fund.;

Also on page 29, in line 21, after "3303," by inserting "79-3310, 79-3310c;";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, before "definitions" by inserting "rates;"; in line 8, after "79-3303," by inserting "79-3310, 79-3310c;"

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