

## 2021 Kansas Statutes

**79-3311a. Stamps; minimum number of cigarettes; liability for tax.** (a) Notwithstanding any other provision in this act, any person who purchases, possesses, uses or consumes more than 400 cigarettes in this state without the required tax indicia being affixed as herein provided shall be liable for the tax imposed by this act.

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

**History:** L. 2017, ch. 96, § 1; June 22.