



Nick Jordan, Secretary  
Doug Jorgensen, Director

Sam Brownback, Governor

## INDUSTRY NOTICE

SUBJECT: HB 2324 relating to Electronic Cigarettes  
DATE: May 30, 2012

As of July 1, 2012, House Bill 2324, an act concerning cigarettes and tobacco products; relating to electronic cigarettes, will become law. An "electronic cigarette" means a battery-powered device, whether or not such device is shaped like a cigarette, that can provide inhaled doses of nicotine by delivering a vaporized solution by means of cartridges or other chemical delivery systems.

Starting July 1, 2012, any person or business that is engaged in selling electronic cigarettes must obtain a license as required by the Cigarette and Tobacco Products Act. Those retailers currently licensed to sell cigarettes do not need to be re-licensed.

It will be unlawful to sell, furnish, or distribute electronic cigarettes to any person under 18 years of age. It will be unlawful for any person who is under 18 years of age to possess, attempt to possess, purchase or attempt to purchase electronic cigarettes. All laws, rules and regulations applying to the sale of cigarettes will apply to electronic cigarettes including the self-service display requirements.

In addition, it will be necessary to display the updated mandatory notice "By law, cigarettes, electronic cigarettes, and tobacco products may be sold only to persons 18 years of age or older." This notice can be downloaded at <http://www.ksrevenue.org/pdf/CG-40E.pdf> for the English version or, at <http://www.ksrevenue.org/pdf/CG-40S.pdf> for the Spanish version.

For questions, please visit our website at: <http://www.ksrevenue.org/bustaxtypesciq.html>

For questions specific to licensing please contact Miscellaneous Tax at (785) 368-8222. Select option 5 for Business Taxes, then option 4 for Liquor and Cigarettes. For questions specific to enforcement issues please contact Nekol Rocha at (785) 291-3943.