Alcoholic Beverage Control
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**Compliance Checklist - Cigarette Wholesalers and Tobacco Distributors**

To assist you with compliance of the Kansas Cigarette and Tobacco Products Act, listed below are some of the most common violations. Please complete the checklist below to determine your level of compliance.

| YES | NO | |
|---|---|---|
| ☐ | ☐ | Do you have your cigarette and tobacco state license on display in a conspicuous location? **79-3303(a), 79-3375** |
| ☐ | ☐ | Are you preserving invoices and records pertaining to the sale of cigarettes or tobacco products for three years and do you have them available for inspection at your place of business? **79-3316(d), 79-3377** |
| ☐ | ☐ | Can you produce on demand any records or invoices required? **79-3321(e), 79-3377(b)** |
| ☐ | ☐ | Are you filing your cigarette wholesaler reports timely? **79-3316(e)** |
| ☐ | ☐ | Are you filing and paying your tobacco distributor returns timely? **79-3378** |
| ☐ | ☐ | Are you maintaining applicable bonds? **79-3311, 79-3374** |

*If you checked **NO** for any of the previous questions, you are in violation of the Kansas Cigarette and Tobacco Products Act.*

| YES | NO | |
|---|---|---|
| ☐ | ☐ | Are you selling, buying, giving or furnishing cigarettes, electronic cigarettes, or tobacco to any person under the age of 18? **79-3391(b)** |
| ☐ | ☐ | Have you attached to any individual package of cigarettes any stamp that has in any manner been mutilated or has been attached to a different package of cigarettes or have you possessed any stamps that have been mutilated? **79-3321(b)** |
| ☐ | ☐ | Have you tried to prevent full inspections on any place of business and all premises connected where cigarette or tobacco products are or may be manufactured, contained, sold, distributed or given away? **79-3321(c)(d), 79-3377(b)** |
| ☐ | ☐ | Do you possess any tax indicia not purchased by you from the Director? **79-3321(i)** |
| ☐ | ☐ | Do you sell cigarettes or tobacco products to a retailer that does not bear the Kansas tax indicia? **79-3321(b)** |
| ☐ | ☐ | Do you have any product stamped for Kansas that is not listed on the Attorney General's list of brands allowed into Kansas? **50-6a04(a)** |
| ☐ | ☐ | Have you sold or do you possess any cigarettes the manufacturer did not intend to be sold in the United States? **79-3321(u)** |
| ☐ | ☐ | Have you knowingly provided false invoices or falsely stated the nature or quantity of the goods invoiced? **79-3321(f)** |
| ☐ | ☐ | Do you ever purchase cigarettes stamped for Kansas from anyone other than a licensed Kansas distributor? **79-3316(b)** |
| ☐ | ☐ | Do you wholesale cigarettes to any person, other than a manufacturer's sales person, retail dealer or wholesaler who is licensed by the state where the manufacturer's sales person, retail dealer or wholesaler is exempt from state licensing? **79-3321(h)(1)(2)** |

*If you answered **YES** to any of the previous questions, you are in violation of the Kansas Cigarette and Tobacco Products Act.*

**Effective July 1, 2012, all sellers of electronic cigarettes must be licensed by the Kansas Department of Revenue.**

If you have any questions regarding potential violations, please contact our office at the number below for the name and number of the Cigarette and Tobacco Enforcement (CATE) Inspector in your area.

Please visit our website to view Cigarette and Tobacco Products Statutes and Regulations and obtain reporting forms. Go to http://www.ksrevenue.org/bustaxtypescig.html