

50-6a13. Contraband; seizure; storage and transportation. (a) The following shall be deemed contraband under K.S.A. 79-3323, and amendments thereto:

(1) Any cigarettes that have been sold, offered for sale or possessed for sale in this state in violation of subsection (a) of K.S.A. 50-6a04, and amendments thereto; and

(2) any cigarettes to which tax indicia has been affixed, was caused to be affixed or the tax paid thereupon as required by K.S.A. 79-3311 or 79-3371, and amendments thereto, in violation of subsection (a) of K.S.A. 50-6a04, and amendments thereto.

(b) Any cigarettes constituting contraband may be seized by the attorney general or attorney general's authorized agent, the director or director's authorized agent or any law enforcement officer. All such cigarettes shall be subject to seizure, with or without process or warrant, and forfeiture, as provided herein and in K.S.A. 79-3324a, and amendments thereto, and shall be destroyed and not resold. Such cigarettes shall be deemed contraband whether the violation of subsection (a) of K.S.A. 50-6a04, and amendments thereto, is knowing or otherwise.

(c) (1) Any stamping agent that distributes cigarettes in a state other than Kansas may store in its Kansas warehouse cigarettes made contraband pursuant to this section if such stamping agent has affixed the tax indicia of such other state to each package of cigarettes or can provide evidence that it has paid the required tax thereupon.

(2) Cigarettes made contraband pursuant to this section, without being subject to seizure or forfeiture, may be transported in, into or through the state either:

(A) On a commercial carrier with a proper bill of lading with an out-of-state destination;

(B) when the tax indicia of another state is affixed to each package of cigarettes; or

(C) on a commercial carrier with a proper bill of lading to a licensed Kansas stamping agent who affixes tax indicia to cigarettes for sale in a state other than Kansas if the packing slip accompanying the shipment indicates the shipment is for sale in a state other than Kansas and identifies the state in which the shipment is to be sold. The time of delivery of the shipments shall be indicated on the bill of lading of the common carrier when delivery is completed. The receiving Kansas stamping agent must, within 24 hours of receiving the delivery, affix or caused to be affixed to each package of cigarettes the stamp of the state in which they are to be sold.

History: L. 2009, ch. 110, § 8; July 1.