

Kansas

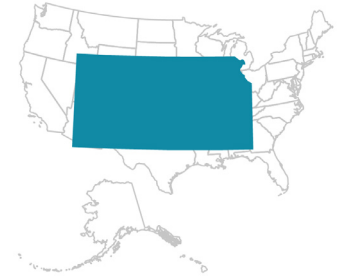


Table 1: Other Tobacco Product Taxation

OTP Taxed? No Yes

If yes, which products are taxed as of January 1, 2014?

✓ Yes Blank No -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓	✓		With OTPs	With OTPs	↔
Cigarillos	✓	✓		With OTPs	With OTPs	↔
Little Cigars	✓	✓		With OTPs	With OTPs	↔
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↔
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↔
Dry Snuff	✓	✓		With OTPs	With OTPs	↔
Moist Snuff	✓	✓		With OTPs	With OTPs	↔
Snus	✓	✓		With OTPs	With OTPs	↔
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↔
Dissolvables	No	--	--	--	--	Not applicable
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased ↑ Rate Increased ↔ No Change

Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	\$0.79/20 §	\$0.79/20 §	\$0.79/20 §	\$0.79/20 §
Cigars	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Cigarillos	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Little Cigars	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Pipe Tobacco	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Roll-Your-Own Tobacco	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Dry Snuff	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Moist Snuff	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Snus	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Smokeless Tobacco Generally	10% WSP Δ	10% WSP Δ	10% WSP Δ	10% WSP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; WSP=Wholesale Sales Price.

WSP

Wholesale Sales Price

"... the original net invoice price for which a manufacturer sells a tobacco product to a distributor, as shown by the manufacturer's original invoice." (KAN. STAT. ANN. § 79-3301)