

Kansas Department of Revenue
Office of Policy and Research
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Mark Burghart, Secretary

Laura Kelly, Governor

Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted by the Department of Revenue on Friday, May 24, 2024, at 9:00 a.m., in the Secretary's Conference Room on the fourth floor of the Mills Building, 109 SW 9th St., Topeka, KS 66612, regarding the proposed amendment of K.A.R. 92-5-9 and 92-5-10. These regulations govern refunds issued to cigarette wholesale dealers if cigarette tax stamps are returned to the Department of Revenue unused or if stamped cigarettes have become unfit for sale.

K.A.R. 92-5-9 and 92-5-10 both refer to a percentage deducted from the refund amount. These percentages are set by Kansas statute. Since the regulations were adopted, the percentages set by statute have changed. The proposed amendments align K.A.R. 92-5-9 and 92-5-10 with current statute and, by directly referencing the statutory rates, help avoid the need for similar future amendments. The proposed amendments will not result in any change to Department of Revenue practices. The Department uses the correct statutory rates to calculate refund amounts.

The Department of Revenue does not anticipate any significant economic or environmental impact on local governmental agencies or units or the general public because of the changes to these regulations. Copies of the proposed regulations and the Economic Impact Statement may be found online at <https://www.ksrevenue.gov/prproposedregulations.html>, or by contacting Taylor Murray at taylor.murray@ks.gov.

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written comments from the public on the proposed regulations. All interested parties may submit written public comments prior to the hearing to Taylor Murray, Office of Policy and Research, Mills Building, 109 SW 9th St., Topeka, KS 66601-3506 or via email at taylor.murray@ks.gov. Additionally, interested parties wanting to participate remotely may contact Taylor Murray at taylor.murray@ks.gov to obtain remote access information.

All interested parties will be given a reasonable opportunity to present their views, either orally or in writing or both, concerning the proposed regulations. In order to give all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statement in an accessible format. Requests for accommodation to participate in the hearing should be made at least five working days in advance of the hearing by contacting Taylor Murray at (785) 296-6093 or via email at taylor.murray@ks.gov. Individuals with hearing and/or speech disabilities may contact the Kansas Relay Center at 1-800-766-3777 for communication accommodations.

Disabled parking is located on the north side of the Mills Building on either side of 9th Street. The north entrance to the Mills Building is accessible.