

79-3326. Duties of director; enforcement of act. The director of taxation shall administer and enforce the provisions of this act. The secretary of revenue shall adopt rules and regulations for the administration of this act. For the purpose of enforcing this act the director may call to the director's aid any law enforcement officer of this state to prosecute all violators of any of the provisions of this act. The police of any city shall have the right to inspect all premises, records and invoices pertaining to the wholesale distribution, retail sale or sampling of cigarettes or tobacco products within the city at all reasonable times. All agents and representatives designated by the director are hereby invested with all the powers of peace and police officers within the state of Kansas in the enforcement of the provisions of this act throughout the state.

History: L. 1933, ch. 122, § 23 (Special Session); L. 1935, ch. 309, § 10; L. 1939, ch. 329, § 22; L. 1967, ch. 498, § 18; L. 1972, ch. 342, § 106; L. 1996, ch. 214, § 11; July 1.