

**79-5204. Same; evidence of payment required; purchase of stamps; validity; tax payable, when.**

(a) No dealer may possess any marijuana, domestic marijuana plant or controlled substance upon which a tax is imposed pursuant to K.S.A. 79-5202, and amendments thereto, unless the tax has been paid as evidenced by an official stamp or other indicia.

(b) Official stamps, labels or other indicia to be affixed to all marijuana, domestic marijuana plants or controlled substances shall be purchased from the director of taxation. The purchaser shall pay 100% of face value for each stamp, label or other indicia at the time of purchase. Each such stamp, label or other indicia shall only be valid for three months after its date of issuance. The director shall issue the stamps, labels or other indicia in denominations in multiples of \$10. Any person may purchase any such stamp, label or other indicia without disclosing such person's identity.

(c) When a dealer purchases, acquires, transports, or imports into this state marijuana, domestic marijuana plants or controlled substances on which a tax is imposed by K.S.A. 79-5202, and amendments thereto, and if the indicia evidencing the payment of the tax have not already been affixed, the dealer shall have them permanently affixed on the marijuana, domestic marijuana plant or controlled substance immediately after receiving the substance. Each stamp or other official indicia may be used only once.

(d) Taxes imposed upon marijuana, domestic marijuana plants or controlled substances by this act are due and payable immediately upon acquisition or possession in this state by a dealer. Interest on tax liabilities shall accrue at the rate prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the tax was due until paid.

**History:** L. 1987, ch. 366, § 4; L. 1990, ch. 359, § 3; July 1.