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MEMORANDUM

TO: Senate Committee on Federal and State Affairs
FROM: Kasey Skidmore, Attorney
RE: Kansas Department of Revenue Testimony in Support of 2023 H.B. 2269
DATE: March 22, 2023

Chairman Thompson and Members of the Committee:

The Kansas Department of Revenue (KDOR) respectfully submits the following testimony to the Committee in support of 2023 House Bill 2269.

This bill raises the legal age to purchase cigarettes, electronic cigarettes, tobacco, and vape products from 18 to 21.

On December 20, 2019, H.R. 1865 was signed into law, making the federal legal age to purchase cigarettes, electronic cigarettes, and tobacco products 21 years of age or older. The federal legislation requires states to change its laws to 21. Currently, the legal age to purchase these products in Kansas is 18 years of age or older.

It is important to note that KDOR contracts with and is paid by the federal government to carry out enforcement of the cigarette and tobacco laws. KDOR cannot fulfill its end of the enforcement without the state changing the age to 21. Without this change, the federal government can withhold funding for state enforcement. This risks KDOR losing funding in the amount of \$2.1 million dollars, and enforcement of the cigarette and tobacco laws under this program would cease.

This amount breaks down as follows:

\$1,707,894.28 from the Federal Department of Agriculture (FDA) via a contract over the course of 4 years (approximately \$425,000.00 per year), to carry out enforcement of the Cigarette and Tobacco Products Act;

An additional \$400,00.00 annually from Kansas Department for Aging and Disability (KDADS), to carry out enforcement of the Cigarette and Tobacco Products Act; and,

An additional \$40,000 annually from KDADS, to carry out Synar enforcement.

This totals \$865,000.00 per annum. All three sources of funding are directly impacted by this legislation not passing.

Without Kansas legislation increasing the minimum age from 18 to 21, KDOR would be out of compliance with federal law, and since 80% of all other states have moved their statutes to 21, we will not be in conformity with most of our sister states.

While federal law does preempt state law, without this legislation, KDOR lacks jurisdictional authority to enforce federal law. KDOR will only be able to enforce its cigarette and tobacco laws up to the age of 18.

Thank you.