

8120.0600 CIGARETTE TAX STAMPS; PURCHASE, AND PAYMENT FOR.

Tax stamps shall be purchased by the distributor only from the commissioner of revenue. Stamps cannot be purchased from other distributors and transfer of stamps between distributors is prohibited. The commissioner has the authority to demand payment in certified funds and determine when a distributor is eligible to purchase stamps on credit.

Statutory Authority: *MS s 270.06; 270C.06; 297.10; 297F.02*

History: *27 SR 585; L 2005 c 151 art 1 s 114*

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