

**8120.1000 CREDIT FOR TAX STAMPS DAMAGED OR UNFIT FOR USE.**

Subpart 1. **In general.** Credit for unused tax stamps which for any reason become damaged or unfit for use will be issued by the commissioner of revenue upon compliance by the distributor with the conditions in this part.

Subp. 2. **Application for credit.** The distributor shall file an affidavit with the commissioner of revenue for credit, setting forth in detail the number of stamps, the denomination of each, and the reason why the stamps have become damaged or unfit for use.

Subp. 3. **Stamps held.** Stamps that have been damaged or made unfit for use shall be held by the distributor until the affidavit under subpart 2 is filed with the commissioner of revenue or an authorized agent or employee of the commissioner has inspected them.

Subp. 4. **Stamps affixed to packages.** Credit will be issued by the commissioner of revenue for tax stamps that are affixed to packages being returned to the manufacturer, or affixed to packages which, or the contents of which, have become damaged and unfit for sale.

Subp. 5. [Repealed, 27 SR 585]

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

**History:** *17 SR 1279; 27 SR 585; L 2005 c 151 art 1 s 114*

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