

**8120.5200 CREDIT FOR TAX PAID ON TOBACCO PRODUCTS.**

Subpart 1. **In general.** Credits will be allowed for tax paid on tobacco products under the following conditions.

Subp. 2. **Sales.** For sales without the state:

A. All sales of tobacco products to retailers located outside the state, to be sold by those retailers, shall be listed on a form prescribed by the commissioner, showing date and number of invoice, name and address of retailer, and manufacturer's wholesale sales price unless permission is granted by the commissioner of revenue to furnish the information in some other manner.

B. All sales to consumers located without the state, to be consumed without the state, shall be listed showing the date of sale, invoice number, name and address of the consumer, and the manufacturer's wholesale sales price of the tobacco products sold unless permission is granted by the commissioner of revenue to furnish the information in some other manner.

A credit will not be allowed under any circumstances for a sale consummated or made in this state to consumers for consumption without this state nor shall such sales be listed.

Subp. 3. [Repealed, 27 SR 585]

Subp. 4. **Destruction of tobacco products.** As to tobacco products which have become damaged and unfit for sale, the agent or employee of the commissioner may authorize destruction of same. Such destruction shall take place in the agent's or employee's presence and he or she shall issue a certificate signed by the distributor and the agent or employee of the commissioner setting forth the type of tobacco products, brand name and quantities destroyed, facts of destruction, and the manufacturer's wholesale sales price. A copy of the certificate shall be furnished to the distributor and the original shall be filed with the commissioner.

Subp. 5. **Waiver.** If the commissioner is satisfied that the distributor utilizes procedures and maintains adequate records to ensure full compliance with the provisions of Minnesota Statutes, chapter 297F, the commissioner may waive any of the requirements of this part.

**Statutory Authority:** *MS s 270.06; 270C.06; 297.38; 297F.02*

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

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