

CHAPTER 297F

CIGARETTES AND TOBACCO TAXES

297F.01 Definitions.
 297F.08 Cigarette stamps.
 297F.17 Limitations on time for assessment of
 tax.

297F.19 Civil penalties.

297F.01 DEFINITIONS.

[For text of subds 1 to 22, see M.S.1998]

Subd. 23. **Wholesale price.** "Wholesale price" means the established price for which a manufacturer or person sells a tobacco product to a distributor, exclusive of any discount or other reduction.

History: 1999 c 243 art 7 s 9

297F.08 CIGARETTE STAMPS.

[For text of subds 1 to 8, see M.S.1998]

Subd. 8a. **Revolving account.** A heat-applied cigarette tax stamp revolving account is created. The commissioner shall use the amounts in this fund to purchase heat-applied stamps for resale. The commissioner shall charge distributors for the tax value of the stamps they receive along with the commissioner's cost to purchase the stamps and ship them to the distributor. The stamp purchase and shipping costs recovered must be credited to the revolving account and are appropriated to the commissioner for the further purchases and shipping costs. The revolving account is initially funded by a \$40,000 transfer from the department of revenue.

[For text of subds 9 to 11, see M.S.1998]

History: 1999 c 250 art 1 s 92

297F.17 LIMITATIONS ON TIME FOR ASSESSMENT OF TAX.

[For text of subds 1 to 5, see M.S.1998]

Subd. 6. **Time limit for bad debt refund.** Claims for refund must be filed with the commissioner during the one-year period beginning with the timely filing of the taxpayer's federal income tax return containing the bad debt deduction that is being claimed. Claimants under this subdivision are subject to the notice requirements of section 289A.38, subdivision 7.

[For text of subds 7 and 8, see M.S.1998]

History: 1999 c 243 art 7 s 10

297F.19 CIVIL PENALTIES.

[For text of subds 1 to 3, see M.S.1998]

Subd. 4. [Repealed, 1999 c 243 art 16 s 39]

[For text of subds 5 to 9, see M.S.1998]