325D.415 CIGARETTE DISTRIBUTOR FEES.

A cigarette distributor as defined in section 297F.01, subdivision 4, shall pay to the commissioner an annual fee as follows:

(1) a fee of \$2,500 is due from those distributors whose annual cigarette tax collections exceed \$2,000,000; and

(2) a fee of 1,200 is due from those distributors whose annual cigarette tax collections are 2,000,000 or less.

The annual fee must be paid by December 31 of each year. The annual fee must be deposited into the general fund.

History: 1989 c 277 art 1 s 29; 1997 c 106 art 2 s 6; 1998 c 254 art 1 s 84; 2000 c 260 s 55; 1Sp2001 c 5 art 20 s 15