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*