

8120.1800 LICENSED WAREHOUSE RECORDS.

Licensed warehouses handling deliveries or shipments of cigarettes or tobacco products to persons in Minnesota shall keep a true and accurate book record of all such deliveries or shipments. Such book record shall show the name and address of the consignee, the date of delivery or shipment, the brands and number of cigarettes delivered, the type of tobacco product, brand name, and quantity delivered, and shall be available for inspection by the commissioner of revenue and the commissioner's authorized agents and employees.

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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