

8120.1900 INVOICES AND INVENTORY RECORDS.

Every distributor shall preserve invoices of all cigarette purchases and sales except sales to the ultimate consumers. Sales invoices shall clearly specify quantities and brands of cigarettes. Licensed distributors shall make invoices or records of all cigarettes transferred to retail outlets owned or controlled by them.

Every distributor shall, at the close of each period for which a return is required, take an inventory of stamped and unstamped cigarettes on hand as well as an inventory of unaffixed stamps. Cigarettes stamped with indicia of other states shall be considered unstamped cigarettes for Minnesota cigarette tax purposes.

The commissioner may require that a distributor take an additional inventory of stamped and unstamped cigarettes as well as an inventory of unaffixed stamps, if, in the commissioner's opinion such inventory is necessary to determine the correctness of the returns filed by the distributor.

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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