

8120.4000 TAX ON FREE SAMPLES.

Where tobacco products samples are distributed in this state by a manufacturer through its agents, the tobacco products tax is payable by such manufacturer. In such instances, the manufacturer shall file a return and report thereon the quantities of such tobacco products so distributed. The tax shall be computed on the usual wholesale sale price of such products.

Statutory Authority: *MS s 270C.06; 297.38*

History: *L 2005 c 151 art 1 s 114*

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