

8120.4100 TRANSFER OF CIGARS OR OTHER TOBACCO PRODUCTS WITHIN THE STATE.

A tax at the rate specified in Minnesota Statutes, section 297F.05, subdivision 3, shall be imposed upon all tobacco products in this state to be paid by any person engaged in business as a distributor. The tax shall be imposed at the time the distributor: brings, or causes to be brought, into this state from without the state tobacco products for sale; makes, manufactures, or fabricates tobacco products in this state for sale in this state; or ships or transports tobacco products to retailers in this state, to be sold by those retailers.

The liability for the tax accrues at the time of receipt of tobacco products in this state by a distributor. A subsequent transfer from the original distributor to another distributor within this state does not relieve the original distributor from the tax liability. Therefore, no tax credit can be taken on tobacco tax returns for any transfers made within the state.

Statutory Authority: *MS s 270.06; 270C.06; 297.38; 297F.02*

History: *27 SR 585; L 2005 c 151 art 1 s 114*

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