

**8125.0410 DISTRIBUTOR'S LICENSES.**

Subpart 1. [Repealed, L 2019 1Sp6 art 11 s 20]

Subp. 2. **Seizure.** The seizure authorized by Minnesota Statutes, section 296A.24, will be performed by the commissioner of revenue or authorized designee in cases where there is an intent to evade the tax imposed by Minnesota Statutes, chapter 296A. Intent to evade the tax will be presumed if the manifest either does not list a shipper or lists a shipper not a licensed distributor under Minnesota Statutes, chapter 296A, and the consignee is not listed or is not a licensed distributor under Minnesota Statutes, chapter 296A.

**Statutory Authority:** *MS s 270.06; 270C.06*

**History:** *17 SR 351; L 2005 c 151 art 1 s 114*

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