

297F.031 REGISTRATION REQUIREMENT.

Prior to making delivery sales or shipping cigarettes or tobacco products in connection with any sales, an out-of-state retailer shall file with the Department of Revenue a statement setting forth the out-of-state retailer's name, trade name, and the address of the out-of-state retailer's principal place of business and any other place of business.

History: *1Sp2005 c 3 art 6 s 12*