



ADMINISTRATIVE RULES OF MONTANA



42.31.102 MARKING UNSTAMPED CIGARETTES

- (1) All cigarettes sold in Montana must have a Montana tax insignia except sales made to:
 - (a) military reservations;
 - (b) licensed wholesalers whose sales are subject to the provisions of ARM 42.31.108.
- (2) The method of marking may either be by roll stamps or by hand-applied decals. The system of marking must be uniform and consistent. The marking system must facilitate a visible review to ensure that cigarettes are stamped as required by 16-11-113, MCA. The evidence of the tax insignia must clearly indicate that there is one Montana tax insignia per package.

Authorizing statute(s): 16-11-103, MCA

Implementing statute(s): 16-11-113, 16-11-156, MCA

History: Eff. 12/31/72; AMD, 1992 MAR p. 668, Eff. 3/27/92; AMD, 1993 MAR p. 2427, Eff. 10/15/93; AMD, 1995 MAR p. 2853, Eff. 12/22/95; AMD, 2000 MAR p. 3569, Eff. 12/22/00; AMD, 2004 MAR p. 2935, Eff. 12/3/04; AMD, 2007 MAR p. 124, Eff. 1/26/07.