



ADMINISTRATIVE RULES OF MONTANA



42.31.204 PAYMENT OF TAX BY RETAILER

- (1) A retailer must assume that the tobacco products tax has not been paid to the department in the absence of the statement required by ARM 42.31.212 on the invoice or sales slip for tobacco products.

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

Implementing statute(s): 16-11-202, 16-11-205, MCA

History: Eff. 12/31/72; AMD, 1992 MAR p. 2776, Eff. 12/25/92; 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.