



ADMINISTRATIVE RULES OF MONTANA



42.31.107 ACCOUNTING CONTROL OF CIGARETTE DISTRIBUTION

- (1) Each wholesaler, on or before the 15th day of each month, shall provide a report to the department listing all sales into Montana for the preceding month's activities on forms provided and/or approved by the department.
- (2) Sales of stamped exempt cigarettes made to an authorized tribal cigarette retailer on an Indian reservation shall be reported on forms provided and approved by the department.
 - (a) The tribal government may provide the department with a list showing the names of authorized retailers and their portion of the quota. The tribal government must notify the department of any change in the requested allocations.
 - (b) If the tribal government does not provide direction on allocation among Indian retailers, the department will approve sales of allocated untaxed cigarettes until the respective Indian reservation quota is depleted. The allocation to retailers will be on a first-to-ship basis unless particular circumstances indicate another basis.
- (3) A wholesaler must contact the department prior to all untaxed sales on a reservation. The department will issue permission to ship the cigarettes, track quota allocations, and notify the wholesalers when the quota has been reached. Once the quota for any particular retailer/reservation has been reached, sales to that retailer/reservation will include tax.

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

Implementing statute(s): 16-11-104, 16-11-111, 16-11-156, MCA

History: NEW, 1980 MAR p. 129, Eff. 1/17/80; AMD, 1992 MAR p. 668, Eff. 3/27/92; AMD, 1992 MAR p. 2563, Eff. 11/26/92; AMD, 1993 MAR p. 2427, Eff. 10/15/93; AMD, 2000 MAR p. 3569, Eff. 12/22/00; AMD, 2004 MAR p. 2935, Eff. 12/3/04.