



ADMINISTRATIVE RULES OF MONTANA



42.31.101 AFFIXING CIGARETTE TAX INSIGNIA

- (1) Only those licensed wholesalers who have obtained approval from the department to use tax stamping equipment may affix Montana cigarette tax insignia. Cigarette tax insignia may be applied only to products listed on the Montana Department of Justice current list of approved brand families. Unstamped cigarettes must be obtained directly from cigarette manufacturers, sole distributors or licensed wholesalers.

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

Implementing statute(s): 16-11-113, 16-11-115, MCA

History: Eff. 12/31/72; AMD, 1992 MAR p. 668, Eff. 3/27/92; AMD, 1995 MAR p. 2853, Eff. 12/22/95; AMD, 2004 MAR p. 2935, Eff. 12/3/04.