



ADMINISTRATIVE RULES OF MONTANA



42.31.201 DEFINITIONS

The definitions below apply to this subchapter:

- (1) "Characterizing nontobacco flavor" means an additive, compound, or ingredient that gives a specific taste, including, but not limited to, grape, strawberry, orange, clove, cinnamon, pineapple, vanilla, coconut, licorice, cocoa, chocolate, cherry, coffee, mint, rosemary, coriander, menthol, herb, or spice.
 - (a) Characterizing nontobacco flavor does not include:
 - (i) any process or change that brings out the natural flavor of tobacco, such as a fire curing; or
 - (ii) any aging process which enhances tobacco flavor without introducing any additive, compound, or ingredient, such as aging tobacco leaves inside a wooden barrel that used to contain alcoholic spirits.
 - (b) The department assumes that a product contains characterizing nontobacco flavor if a manufacturer shows or suggests, explicitly or implicitly on the label, packaging, or advertising, that the product has this kind of flavor.
- (2) "Cigar" means a roll of tobacco wrapped in 100% natural leaf tobacco or:
 - (a) is wrapped in any substance that contains 75 percent or more tobacco which did not in the reconstitution process lose its tobacco character (taste, aroma, identifiable chemical components) and is of a color consistent with that of the natural leaf tobaccos traditionally used as a wrapper for American cigars; and
 - (b) does not meet the tobacco product criteria in ARM 42.31.206(1).
- (3) "Montana Department of Justice current tobacco product directory" means the list of tobacco manufacturers and brands required by 16-11-504, MCA.
- (4) "Premium cigar" means the same as the definition provided in 16-11-102, MCA.
- (5) "Reporting entity" means any Montana cigarette wholesaler or licensed Montana retailer acting as a tobacco wholesaler who brings tobacco products into Montana for sale to consumers.
- (6) "Retailer acting as a tobacco wholesaler" means a licensed retailer buying other tobacco products from a manufacturer, distributor, or importer who did not prepay the tax on tobacco products.
- (7) "Statutory discount" means the amount a wholesaler or retailer may use to cover their costs.
- (8) "Tobacco products" include, but are not limited to:
 - (a) cigarettes;

- (b) cigars;
 - (c) smoking, chewing, and snuff tobaccos; and
 - (d) moist snuff.
- (9) "Wholesale price" means the comparable arm's-length price for which a manufacturer sells a tobacco product to a wholesaler or other person before applying any discount or reduction.

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

Implementing statute(s): 16-11-102, 16-11-202, 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, 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; AMD, 2026 MAR, Notice No. 2025-86, Eff. 1/24/26.