



ADMINISTRATIVE RULES OF MONTANA



42.31.202 PAYMENT OF TAX

- (1) The wholesaler or retailer shall remit the appropriate tax calculated at the statutory rate for all untaxed tobacco products purchased for sale in Montana less the statutory discount.
- (2) All wholesalers or retailers shall remit the tax on forms provided and/or approved by the department, together with copies of the itemized invoices procured from the manufacturers or from the wholesalers of all tobacco products or on a computerized printout preapproved by the department.
- (3) All such remittance shall be made to the department by the 15th of each month covering purchases of tobacco products made during the previous month.
- (4) Failure to provide all the required information in this rule may result in a late filing and late pay penalty added to the tax due in accordance with ARM 42.2.504.

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

Implementing statute(s): 16-11-203, 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, 2000 MAR p. 3569, Eff. 12/22/00; AMD, 2003 MAR p. 1890, Eff. 8/29/03; AMD, 2004 MAR p. 2935, Eff. 12/3/04; AMD, 2007 MAR p. 124, Eff. 1/26/07.