§4384. Reporting and payment of tax

A person who is not a licensed distributor who imports, receives or otherwise acquires unstamped cigarettes for use or consumption in the State in a quantity greater than 2 cartons in any one month from a person other than a licensed distributor shall file, on or before the last day of the month following each month in which unstamped cigarettes were acquired, a return on a form prescribed by the State Tax Assessor together with payment of the tax imposed by this chapter at the rate provided in section 4365. The return must report the number of unstamped cigarettes imported, received or otherwise acquired during the previous calendar month and additional information the assessor may require. [PL 2007, c. 438, §100 (AMD).]

SECTION HISTORY

PL 2003, c. 705, §7 (NEW). PL 2007, c. 438, §100 (AMD).

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