

TITLE 44

Taxation

CHAPTER 44-19

Sales and Use Taxes – Enforcement and Collection

SECTION 44-19-1

§ 44-19-1 Annual permit required – Retail business subject to sales tax – Promotion of shows – Revocation of show permit. – (a) Every person desiring to engage in or conduct within this state a business of making sales at retail, or engage in a business of renting living quarters in any hotel, rooming house, or tourist camp, the gross receipts from which sales or rental charges are required to be included in the measure of the tax imposed under chapter 18 of this title, shall file with the tax administrator an application for a permit for each place of business. The application shall be in a form, include information, and bear any signatures that the tax administrator may require. At the time of making an application, the applicant shall pay to the tax administrator a permit fee of ten dollars (\$10.00) for each permit. Every permit issued under this chapter expires on June 30 of each year.

(2) Every permit holder shall annually, on or before February 1 of each year, renew its permit by filing an application for renewal along with a ten dollar (\$10.00) renewal fee. The renewal permit is valid for the period July 1 of that calendar year through June 30 of the subsequent calendar year unless otherwise canceled, suspended or revoked. All fees received under this section are allocated to the tax administrator for enforcement and collection of all taxes.

(b) Every promoter of a show shall, at least ten (10) days prior to the opening of each show, file with the tax administrator a notice stating the location and dates of the show, in a form prescribed by the tax administrator.

(2) The tax administrator shall, within five (5) days after the receipt of that notice, issue to the promoter, without charge, a permit to operate the show, unless the provisions of subdivision (5) of this subsection have been applied to the promoter. No promoter may operate a show without obtaining the permit. The permit shall be prominently displayed at the main entrance of the show.

(3) Any promoter who is a retailer shall comply with all of the provisions of this chapter and chapter 18 relating to retailers, in addition to all of the provisions of this chapter relating to promoters.

(4) A promoter may not permit any person to display or sell tangible personal property, services, or food and drink at a show unless that person is registered under subsection (a) and displays his or her permit in accordance with the provisions of subsection (a).

(5) Any promoter who permits any person to display or sell tangible personal property, services, or food and drink at a show who is not registered or who does not display a permit, or who fails to keep a record or file a report monthly of the name, address, permit number, of every person whom the promoter permitted to sell or display tangible personal property, services, or food and drink at a show, is subject to revocation of all existing permits issued pursuant to this section to operate a show, and to the denial of a permit to operate any show for a period of not more than two (2) years, in addition to the provisions of § 44-19-31.

TITLE 44

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CHAPTER 44-20

Cigarette Tax

SECTION 44-20-2

§ 44-20-2 Distributors' and dealers' licenses required. – Each person engaging in the business of selling cigarette products in this state, including any distributor or dealer, shall secure a license from the administrator before engaging in that business, or continuing to engage in it. A separate application and license is required for each place of business operated by a distributor or dealer; provided, that an operator of vending machines for cigarette products is not required to obtain a distributor's license for each machine. A separate license is required for each class of business if the applicant is engaged in business both as distributor and dealer. No person shall maintain or operate or cause to be operated a vending machine for cigarette products without procuring a dealer's license for each machine.

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CHAPTER 44-20

Cigarette Tax

SECTION 44-20-12

§ 44-20-12 Tax imposed on cigarettes sold. – A tax is imposed on all cigarettes sold or held for sale in the state by any person, the payment of the tax to be evidenced by stamps affixed to the packages containing the cigarettes and as required by the administrator. Any cigarettes on which the proper amount of tax provided for in this chapter has been paid, payment being evidenced by the stamp, is not subject to a further tax under this chapter. The tax is at the rate of sixty-six (66) mills for each cigarette. The tax shall further increase by 9 mills for each cigarette on July 1, 2003 and shall further increase by 5 mills for each cigarette on July 1, 2004 and each July 1 thereafter through July 1, 2008.

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Cigarette Tax

SECTION 44-20-36

§ 44-20-36 Purchase of unstamped cigarettes. – (a) No person other than a licensed distributor or licensed dealer shall knowingly purchase any cigarettes within this state unless the packages, boxes, or containers in which or from which the cigarettes are sold or offered for sale bear stamps evidencing the payment of the tax provided in this chapter. Any person violating the provisions of this section is subject to a fine of not more than one hundred dollars (\$100) for each offense.

(b) Nothing in this chapter shall be construed to require the administrator to proceed against any person when the administrator has good reason to believe that the person is not willfully attempting to evade the tax.

TITLE 44

Taxation

CHAPTER 44-20

Cigarette Tax

SECTION 44-20-37

§ 44-20-37 Seizure and sale of unstamped cigarettes. – Any cigarettes found at any place in this state without stamps affixed as required by this chapter are declared to be contraband goods and may be seized by the administrator, his or her agents, or employees, or by any sheriff, deputy sheriff, or police officer when directed by the administrator to do so, without a warrant; provided, that nothing in this section shall be construed to require the administrator to confiscate unstamped cigarettes when the administrator has reason to believe that the owner of the cigarettes is not willfully or intentionally evading the tax imposed by this chapter. Any cigarettes seized under the provisions of this chapter may, in his or her discretion, be offered by the administrator for sale at public auction to the highest bidder after advertisement, as provided in § 44-20-38. Before delivering any cigarettes so sold to the purchaser, the administrator shall require the purchaser to affix to the packages the amount of stamps required by this chapter. The seizure and sale of any cigarettes under the provisions of this section does not relieve any person from a fine or other penalty for violation of this chapter.