

SECOND REGULAR SESSION

SENATE BILL NO. 720

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CASKEY.

Pre-filed December 15, 1999, and 1,000 copies ordered printed.

3040S.011

TERRY L. SPIELER, Secretary.

AN ACT

To repeal section 149.071, RSMo 1994, relating to the sale of cigarettes, and to enact in lieu thereof one new section relating to the same subject.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 149.071, RSMo 1994, is repealed and one new section enacted in lieu thereof, to be known as section 149.071, to read as follows:

149.071. **1.** Any person who shall, without the authorization of the director of revenue, make or manufacture, or who shall falsely or fraudulently forge, counterfeit, reproduce, restore, or process any stamp, impression, copy, facsimile, or other evidence for the purpose of indicating the payment of the tax levied by this chapter, or who shall knowingly or by a deceptive act use or pass, or tender as true, or affix, impress, or imprint, by use of any device, rubber stamp or by any other means, or any package containing cigarettes, any unauthorized, false, altered, forged, counterfeit or previously used stamp, impressions, copies, facsimilies or other evidence of cigarette tax payment, shall be guilty of a felony and, upon conviction, shall be punished by imprisonment by the state department of corrections and human resources for a term of not less than two years nor more than five years.

2. No tax stamp may be affixed to, or made upon, any package of cigarettes if:

(1) The package does not comply with all the requirements of the Federal Cigarette Labeling and Advertising Act (15 U.S.C. Sec. 1331 and following), for the placement of labels, warnings, or any other information upon a package of cigarettes that is to be sold within the United States;

(2) The package has been imported into the United States after January 1, 2000, in violation of 26 U.S.C. Sec. 5754;

(3) The package is labeled "For Export Only", "U.S. Tax Exempt", "For Use Outside

U.S.", or similar wording indicating that the manufacturer did not intend that the product be sold in the United States; or

(4) The package, or a package containing individually stamped packages, has been altered by masking or deleting the wording described in subdivision (3) of this subsection.

3. Any person who sells or holds for sale cigarette packages to which is affixed a tax stamp in violation of this section shall be guilty of a class D felony upon conviction.

4. The department of revenue may revoke a wholesale license of any person who sells or holds for sale cigarette packages to which is affixed a tax stamp in violation of this section.

5. The department of revenue may seize and destroy or sell only for export to licensed exporters cigarette packages to which is affixed a tax stamp in violation of this section.

6. A violation of this section is a deceptive act or practice pursuant to this section.

7. If any provision of this section or its application to any person or circumstance is held invalid, the remainder of this section or the application of the provision to other persons or circumstances is not affected.

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