

§4404. Returns; payment of tax and penalty

1. Monthly returns. Every distributor or remote retail seller subject to the licensing requirement of section 4402 shall file, on or before the last day of each month, a return on a form prescribed by the assessor together with payment of the tax due under this chapter. The return must report all tobacco products held, purchased, manufactured, brought in or caused to be brought in from outside the State or shipped or transported to retailers or consumers within the State during the preceding calendar month.

[PL 2023, c. 441, Pt. E, §21 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

2. Exports. The return must include further information as the assessor may prescribe and must show a credit for any tobacco products exported on which the tax was previously paid as provided in section 4403-A, subsection 3. The distributor or remote retail seller shall maintain records to substantiate the credit.

[PL 2023, c. 441, Pt. E, §21 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

3. Tax previously paid on unsalable items. Tax previously paid on tobacco products that are returned to a manufacturer, a distributor or a remote retail seller because the product has become unfit for use, sale or consumption and on tobacco products that are returned to a distributor or remote retail seller that are subsequently destroyed by the distributor or remote retail seller may be taken as a credit on a subsequent return. The assessor may either witness the destruction of the product or may accept another form of proof that the product has been destroyed by the distributor or remote retail seller or returned to the manufacturer.

[PL 2023, c. 441, Pt. E, §21 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

4. Person not a distributor or remote retail seller required to file. A person who is not a distributor or remote retail seller licensed pursuant to this chapter who imports, receives or otherwise acquires tobacco products for use or consumption in the State from a person other than a licensed distributor or licensed remote retail seller shall file, on or before the last day of the month following each month in which tobacco products were acquired, a return on a form prescribed by the assessor together with payment of the tax imposed by this chapter at the rate provided in section 4403. The return must report the quantity of tobacco products imported, received or otherwise acquired from a person other than a licensed distributor, licensed remote retail seller or retailer during the previous calendar month and additional information the assessor may require.

[PL 2023, c. 441, Pt. E, §21 (NEW); PL 2023, c. 441, Pt. E, §§26, 28 (AFF).]

SECTION HISTORY

PL 1985, c. 783, §16 (NEW). PL 1987, c. 497, §46 (AMD). PL 2001, c. 382, §3 (AMD). PL 2005, c. 627, §10 (AMD). PL 2007, c. 438, §§101,102 (AMD). PL 2009, c. 213, Pt. H, §2 (AMD). PL 2011, c. 441, §§ 3, 4 (AMD). PL 2019, c. 379, Pt. B, §§19, 20 (AMD). PL 2023, c. 441, Pt. E, §21 (RPR). PL 2023, c. 441, Pt. E, §§26, 28 (AFF).

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