

59-14-209 Penalty for willful violation -- Counterfeit cigarettes.

- (1) A person is guilty of a third degree felony if the person:
 - (a) knowingly, or with intent to defraud the state violates Subsection 59-14-211(4);
 - (b) knowingly or willfully removes or otherwise prepares any adhesive stamp with the intent to use or cause to be used after it has already been used;
 - (c) knowingly or willfully buys, sells, offers for sale, or gives away any washed or restored stamp to any person;
 - (d) knowingly or willfully uses or has in his possession any washed or restored stamp that has been removed from the package or container to which it had been previously affixed;
 - (e) reuses any stamp that has already been used to pay a tax provided in this chapter, in order to indicate that person's payment of any tax; or
 - (f) buys, sells, or offers for sale or has in his possession any counterfeit stamp.
- (2) In addition to any other provision of law, the sale or possession for sale of counterfeit cigarettes, as they are defined in Section 59-14-102, by a manufacturer, importer, distributor, or retailer shall result:
 - (a) in the seizure by the commission or law enforcement agency of the manufacturer's, importer's, distributor's, or retailer's:
 - (i) counterfeit cigarettes; and
 - (ii) any personal property used in direct connection with the sale or possession for sale of counterfeit cigarettes; and
 - (b) the forfeiture of the seized assets to the state.

Amended by Chapter 217, 2004 General Session