

59-14-305 Credit or refund for cigarette rolling machine operator.

- (1) A cigarette rolling machine operator may claim a credit or refund on a return filed under Section 59-14-303 as provided in this section if:
 - (a) a person pays a tax under this chapter on tobacco that the person sells or provides to the cigarette rolling machine operator; and
 - (b) the cigarette rolling machine operator pays a tax under Section 59-14-302 on the tobacco that the cigarette rolling machine operator:
 - (i) purchases or is provided with under Subsection (1)(a); and
 - (ii) uses to produce a cigarette from the cigarette rolling machine.
- (2) The credit under this section is the lesser of:
 - (a) the tax paid under Subsection (1)(a); or
 - (b) the tax paid under Subsection (1)(b).
- (3) A cigarette rolling machine operator that claims a credit or refund under this section shall:
 - (a) keep in a form prescribed by the commission books and records that are necessary to establish the tax paid under Subsection (1)(a) and the tax paid under Subsection (1)(b) for purposes of calculating the credit or refund the cigarette rolling machine operator may claim;
 - (b) keep the books and records described in Subsection (3)(a) for the time period during which an assessment may be made under Section 59-1-1408; and
 - (c) open the books and records for examination at any time by:
 - (i) the commission; or
 - (ii) an agent or representative the commission designates.

Enacted by Chapter 148, 2013 General Session