

59-14-402 Reports of imports and exports of taxable cigarettes and tobacco products.

Every common carrier hauling, transporting, or shipping into or out of the state any taxable cigarettes or tobacco products from or to any other state or foreign country shall, when required by the commission, report in writing to the commission all those shipments or deliveries on blanks furnished by the commission. The report shall give the date, to whom the products were consigned and delivered, the quantity as shown by the bill of lading, and any other information the commission may require. The commission is expressly authorized to exact this information from common carriers.

Renumbered and Amended by Chapter 2, 1987 General Session