

59-14-606 Reporting by stamping agents.

- (1) A stamping agent shall submit the following information to the commission not later than 30 calendar days after the end of each calendar quarter, or more frequently if required by the commission by administrative rule in accordance with Section 59-14-607:
 - (a) a list by brand family of the total number of cigarettes for which the stamping agent affixed stamps during the reporting period;
 - (b) the equivalent stick count for roll your own tobacco, for which the stamping agent paid the tobacco product tax during the reporting period;
 - (c) the equivalent total number of cigarettes or stick count for which the stamping agent paid taxes for the reporting period; and
 - (d) any other information the commission determines is necessary to enforce this part.
- (2) The stamping agent shall maintain, and make available to the commission, all invoices and documentation of sales of all nonparticipating manufacturer cigarettes and any other information relied upon in reporting to the commission for a period of five years.
- (3) The commission may share information received under this part with federal, state, or local agencies as necessary for enforcement of this part, the Model Tobacco Settlement Act, or corresponding laws of other states.
- (4) For purposes of complying with the Model Tobacco Settlement Act, the commission may require, at any time, from the nonparticipating manufacturer and from the financial institution in which the manufacturer has established a qualified escrow fund, proof of:
 - (a) the amount of money in the fund, exclusive of interest;
 - (b) the amount and date of each deposit to the fund; and
 - (c) the amount and date of each withdrawal from the fund.
- (5) In addition to the information required to be submitted pursuant to Sections 59-14-214 and 59-22-203 and this part, the commission may require by administrative rule adopted pursuant to Section 59-14-607, a stamping agent or tobacco product manufacturer to submit any additional information including samples of the packaging or labeling of each brand family, as is necessary to enable the commission to determine whether a tobacco product manufacturer is in compliance with this part.
- (6) No person shall be issued a license or granted a renewal of a license to act as a stamping agent unless the person has certified in writing, under penalty of perjury, that the person will comply fully with this part.
- (7) A person required to file a report under this section who fails to timely file the report, or who provides false or misleading information on, or in relation to, the report:
 - (a) is guilty of a class B misdemeanor; and
 - (b) is subject to:
 - (i) revocation or suspension of a license under Part 2, Cigarettes; and
 - (ii) a civil penalty, imposed by the commission, in an amount that does not exceed the greater of:
 - (A) 500% of the retail value of the cigarettes for which an accurate report was not filed; or
 - (B) \$5,000.

Amended by Chapter 164, 2011 General Session