

**59-14-208.5 Payment of cigarette tax by consumers.**

- (1) Except as provided in Subsection (4), in the case of consumers, the taxes imposed on cigarettes by this part shall be paid in the manner and at the time prescribed in this section.
- (2) The payment shall be accompanied by a form prescribed by the commission.
- (3) The payment shall be paid on or before the last day of the month immediately following the month during which the cigarettes were purchased.
- (4) A consumer is not required to pay a cigarette tax under this section:
  - (a) on cigarettes that are stamped pursuant to Section 59-14-205; or
  - (b) if the consumer is a tourist who imports cigarettes for the tourist's own use or consumption while in the state.
- (5) A consumer shall maintain records necessary to determine the amount of tax the consumer is liable to pay under this part for a period of three years following the date the return required by this part was filed.
- (6) In addition to the tax required by this part, a consumer shall pay a penalty as provided in Section 59-1-401, plus interest at the rate and in the manner prescribed in Section 59-1-402, if a consumer subject to this section fails to:
  - (a) pay the tax prescribed by this part;
  - (b) pay the tax on time; or
  - (c) file a return required by this part.
- (7) An overpayment of a tax imposed by this part shall accrue interest at the rate and in the manner prescribed in Section 59-1-402.

Enacted by Chapter 6, 2007 General Session