

Minnesota revenue notice number 97-08

Revocation of Revenue Notice # 96-04

The Department of Revenue's policy with regard to rebates or concessions, as reflected in the previously published Revenue Notice # 96-04, classified cigarette manufacturers as "wholesalers" as defined in Minn. Stat. § 325D.32, subd. 4(1996). The 1997 legislature amended Minn. Stat. § 325D.33, subd. 3 ("Rebates and concessions"), to read that, for purposes of that subdivision, "the term 'wholesaler' does not include a manufacturer or a manufacturer's representative." (See: Laws of Minnesota 1997, Chapter 231, art. 16, sec. 12)

Based on this law change, Revenue Notice # 96-04, entitled "Unfair Cigarette Sales Act - Unlawful for Wholesaler to give Rebates, Concessions or Discounts," is hereby revoked.

Dated: July 7, 1997

Jennifer L. Engh