CIGARETTE AND TOBACCO TAXES
Repeal Obsolete Rules

April 3, 2001

	Yes	No
Separate Official Fiscal Note Requested		X
Fiscal Impact		
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 1189 (Rest)/ H.F. 2027 (Jacobson)

	Revenue Gain or (Loss)			
	F.Y. 2002	F.Y. 2003	F.Y. 2004	FY2005
	(000's)			
General Fund	$0	$0	$0	$0

Effective the day following final enactment.

EXPLANATION OF THE BILL

A section-by-section summary is attached.

REVENUE ANALYSIS DETAIL

The repeal of these rules will have no impact on state revenues.

ADMINISTRATIVE/OPERATIONAL IMPACT

There will be no significant administrative or operational costs or savings to DOR in administration of this bill.

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/polic.html#analyses

sf1189(hf2027)_1 / cc

2001 CIGARETTE RULE REPEAL BILL SUMMARY

MINNESOTA Department of Revenue

Appeals & Legal Services Division
(651) 296-1022
Mail Station 2220
600 North Robert Street
St. Paul, MN 55146-2220

SF 1189 (Rest) // HF 2027 (Jacobson)

Rule Repealer

Section 1. Repealer. This section repeals obsolete cigarette & tobacco products tax rules set forth in Chapter 8120 of the Minnesota Rules. The majority of these rules are obsolete because the same language is found in the cigarette and tobacco products statutes, Chapter 297F. The repealed rules are as follows:

8120.0200 Stamps affixed to packages
(unnecessary - now set forth in §297F.08, subdivisions 1, 3, & 9)

8120.0500 Cigarette tax stamps; design
(unnecessary - now set forth in §297F.08, subd. 4)

8120.0700 Discount on cigarette stamp
(unnecessary - now covered by §297F.08, subd. 7)

8120.0900 Cancellation of stamps
(obsolete – it is no longer an administrative practice to cancel stamps)

8120.1300 Railroad and sleeping car companies monthly reports to commissioner
(unnecessary - now set forth in §297F.08, subd. 11)

8120.1600 Distributors and subjobbers license fees
(unnecessary - now set forth in §297F.03)

8120.2000 Distributors monthly returns to commissioner
(unnecessary - now set forth in §297F.09)

8120.2100 Cigarette vending devices; visibility, placement of packages therein
(unnecessary - now set forth in §297F.21, subd. 1)

8120.2200 Inspection of cigarette vending devices; seizure or sealing
(unnecessary - now set forth in §297F.13, subd. 1 (e))

8120.2300 Name and address or telephone number of owner of cigarette vending devices
(unnecessary - now set forth in §297F.21, subd. 1 (b))

8120.2500 Commissioner to appoint examiners
(unnecessary – now set forth in §297F.02)

8120.2700 Common carriers; reports
(unnecessary – now set forth in §297F.11, subd. 3 & 297F.12, subd. 2)

8120.2800 Sales and distribution of tax-exempt and tax-paid cigarettes by state institutions
(exemption repealed – see §297F.05, subd. 7)

8120.3000 Tax on consumers
(unnecessary - now set forth in sections 297F.06, subd. 3 & 297F.09, subd. 3)

8120.3200 Examination of taxpayers records; commissioner to appoint examiners; powers of examiners
(unnecessary - now set forth in sections 297F.02 & 297F.15)

8120.4300 Application for distributors and subjobbers tobacco products licenses
(unnecessary - now set forth in §297F.03, subd. 2)

8120.4400 Distributors tobacco products license fees
(unnecessary - now set forth in §297F.03, subd. 6)

8120.4500 Subjobbers tobacco products license fees
(unnecessary - now set forth in §297F.03, subd. 6)

8120.4600 Distributors and subjobbers tobacco products license fees for part of a year
(unnecessary - now set forth in §297F.03, subd. 6)

8120.4900 Distributors monthly returns to the commissioner
(unnecessary - now set forth in §297F.09, subdivisions 1 & 2)

8120.5000 Receiving records
(unnecessary - now set forth in §297F.13)

8120.5100 Sales and distribution of tax-exempt and taxable tobacco products by state institutions
(exemption repealed – see §297F.05, subd. 7)

8120.5300 Examination of taxpayers records; commissioner to appoint examiners; powers of examiners
(unnecessary - now set forth in §297F.13 & 297F.15)

Effective Date. Provides that this section is effective the day following final enactment.