

Filed January 6, 1966

11:30 A.M.

TAX 9

ORDER OF THE
WISCONSIN DEPARTMENT OF TAXATION
ADOPTING RULE CHANGE

Pursuant to the authority vested in the Wisconsin Department of Taxation by Section 139.39(1) of the statutes the said department hereby adopts Rule TAX 9.19 to read as shown on the attached memorandum.

This rule change shall be effective on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to Section 227.026 of the statutes.

WISCONSIN DEPARTMENT OF TAXATION

By

James R. Morgan
James R. Morgan
Commissioner of Taxation

9.19 Fuson Machines and Stamps

(1) The term fuson shall apply to all stamping processes whereby revenue stamps are fused to the outer wrapper of any tobacco product by a heat process.

(2) The use of fuson stamps and any machines or devices for their application by any distributor shall be subject to the approval of the Commissioner of Taxation and such approval may be withdrawn at any time at the discretion of the Commissioner of Taxation.

(3) To be properly stamped the full revenue stamp and at least 50% of the surrounding "field" must be clearly visible in a proper position on the tobacco product package.

(4) To be considered properly stamped an identifying code number must also be clearly affixed to the tobacco product package by the distributor in a method approved by the Commissioner of Taxation.