

shipments or deliveries were made in interstate commerce shall certify under oath: (a) names and addresses of the persons receiving such shipments or deliveries in such foreign state; or (b) that they are in possession of bills of lading, waybills, or freight bills, or other evidence of shipment issued by common carriers.

Tax 9.36 Displaying of tobacco products. All cigarette retail outlets in the state of Wisconsin shall display all cigarettes, offered for sale at retail, in such a manner that the tax stamp or meter imprint is clearly and conveniently visible.

Tax 9.41 Vending machines. Each vending machine operator must place on the front of each vending machine operated or controlled by him a sticker with his name and address, and his vending machine operator's permit number as issued by the commissioner of taxation, in such a position that it will not become dislodged or detached. Such sticker may be placed back of the glass, provided that it is completely visible and readable from the front.

Tax 9.42 Vending machines—penny. Penny cigarette vending machines or similar devices used for dispensing individual cigarettes are herewith prohibited unless the cigarettes are enclosed in a standard package or container on which is affixed the proper tobacco products tax stamp or meter imprint.

Tax 9.46 Purchases by the retailer. (1) No firm, person, or corporation engaged in the retail sale of tobacco products shall purchase same except from a manufacturer or wholesaler who holds a permit from the commissioner of taxation.

(2) All retailers selling tobacco products shall retain invoices covering all purchases of tobacco products. Such invoices shall be retained on the licensed premises in groups covering a period of one month each, and shall be available for inspection at all reasonable times by any representative of the division of beverage and cigarette taxes.

Tax 9.51 Samples. (1) All tobacco products shipped into this state to any manufacturer's representative for the purpose of free samples shall have the Wisconsin tax stamp of the proper denomination affixed thereto prior to entry of that product into the state of Wisconsin, except that same may be shipped unstamped to Wisconsin manufacturers or wholesalers who hold proper permits issued by the commissioner of taxation; they shall then affix the tax stamp of the proper denomination prior to release of such merchandise to the manufacturer's representative.

(2) The stamp or stamps covering the tax due on free samples may be affixed to the original carton instead of to the individual package and shall be so affixed that when the original carton is opened, the tax stamps thereon shall become defaced or broken, evidencing cancellation. The carton containing said free samples shall not be destroyed until all free samples therein have been dispensed.

(3) All free samples should be properly covered by a memo invoice listing the name of the consignor and the consignee as well as the quantity and brand of cigarettes, and they must be listed in the wholesale purchase record.

Tax 9.56 Branch offices. Wholesalers having one or more branches and operating a wholesale business therefrom are required to maintain and keep a separate set of records for each branch, as prescribed by this department.

Tax 9.61 Warehousing of cigarettes. Out-of-state persons, firms, or corporations having permits to engage in the sale of tobacco products in the state of Wisconsin may warehouse either stamped or unstamped merchandise in properly licensed warehouses located in the state of Wisconsin. No such person, firm, or corporation shall affix stamps to merchandise while it is stored in such licensed warehouse.

9. 67 Cr. Reg. Nov. 1957