

Chapter Tax 9

TOBACCO PRODUCTS

Tax 9.06	Affixing of state revenue stamps	Tax 9.36	Displaying of tobacco products
Tax 9.11	Refunds	Tax 9.41	Vending machines
Tax 9.12	Refunds—military	Tax 9.42	Vending machines—penny
Tax 9.16	Meter machines	Tax 9.46	Purchases by the retailer
Tax 9.17	Meter machine settings	Tax 9.51	Samples
Tax 9.21	Shipments to retailers	Tax 9.56	Branch offices
Tax 9.22	Drop shipments	Tax 9.61	Warehousing of cigarettes
Tax 9.26	Trade or transfer of un-stamped tobacco products	Tax 9.67	Surety bonds for cigarette meter settings
Tax 9.31	Sales out of Wisconsin		

Tax 9.06 Affixing of state revenue stamps. (1) Tax stamps of the proper denomination shall be affixed either to the top of each individual package of cigarettes or on the bottom thereof, excepting in the case of flat tins or other odd-sized containers when said tax stamps shall be affixed to some portion of the flat surface thereof. In no event shall any tax stamp be placed over or cover any part of the federal tax stamp.

(2) Tax revenue meter imprints shall be affixed at the bottom of each individual package of cigarettes, opposite the federal stamp.

Tax 9.11 Refunds. (1) Any manufacturer or wholesaler who has in his possession damaged tobacco products and who desires a refund on the stamps attached to such merchandise, shall notify the commissioner of taxation and furnish the department of taxation with an affidavit setting forth the kind and quantity of merchandise so damaged, location thereof, the amount of tax paid thereon, and the cause and type of damage thereto. These instructions must be followed or a refund will be refused. The stamps must be destroyed in the presence of a representative of such department, and a proper affidavit made up and returned to such department by said representative before refund will be allowed.

(2) Refund will be granted on all stamps unfit for use, or otherwise unused, returned to this department by duly authorized permittees, providing the sale thereof may be verified by the commissioner.

(3) On all refunds granted, the cost of printing and service charges will be deducted therefrom.

Tax 9.12 Refunds—military. The state tax paid on tobacco products sold to post exchanges of the armed forces of the United States and to federally operated veterans' hospitals may be refunded to the licensed manufacturer, wholesaler or subjobber making the sale under the following conditions and provisions:

(1) State stamps of the proper denomination must be affixed to each package before delivery.

(2) An invoice covering each sale must be executed in triplicate, the original to be retained at the office of the manager of the post exchange or veterans' hospital and the other two copies to be receipted