

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 SENATE BILL 1351

By: Anderson

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6 AS INTRODUCED

7 An Act relating to the cigarette stamp tax; amending
8 68 O.S. 2011, Section 305.1, which relates to
9 unlawful acts; clarifying reference; and providing an
10 effective date.

11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

12 SECTION 1. AMENDATORY 68 O.S. 2011, Section 305.1, is
13 amended to read as follows:

14 Section 305.1. A. It shall be unlawful to affix a stamp to any
15 cigarette package or container or to sell, offer for sale, or import
16 into this state any cigarette package or container:

17 1. Which bears any label or notice prescribed by the United
18 States Department of Treasury to identify cigarettes intended for
19 export and exempt from tax by the United States pursuant to Section
20 5704(b) of Title 26 of the United States Code or any notice or label
21 described in Section 290.185 of Title 27 of the United States Code
22 of Federal Regulations;

23 2. Which is not labeled in conformity with the provisions of
24 the ~~Federal Cigarette Labeling and Advertising Act~~ 15 U.S.C.A.,

1 Section 1331 et seq., or any other federal requirement for the
2 placement of labels, warnings or other information applicable to
3 packages or containers of cigarettes intended for domestic
4 consumption;

5 3. Upon which all federal taxes due have not been paid or which
6 is not in compliance with all federal trademark and copyright laws;
7 or

8 4. The packaging of which has been modified or altered by a
9 person other than the manufacturer or person specifically authorized
10 by the manufacturer, including, but not limited to, the placement of
11 a sticker or label to cover information on the package or container.

12 Possession of more than one thousand cigarettes in packages or
13 containers bearing Oklahoma stamps in violation of this subsection
14 by a person other than an employee of this state or the federal
15 government performing official duties relating to enforcement of the
16 provisions of Section 301 et seq. of this title shall constitute
17 prima facie evidence of a violation of the provisions of this
18 subsection.

19 B. Except as otherwise provided by law, the Attorney General
20 shall enforce the provisions of this section.

21 SECTION 2. This act shall become effective November 1, 2012.

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