

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 25

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TOBACCO PERMITS; AMENDING SECTION 63-2555, IDAHO CODE, TO REVISE
2 LANGUAGE REGARDING THE REGISTRATION CERTIFICATE OF A TOBACCO DISTRIBUTOR
3 AND TO MAKE A TECHNICAL CORRECTION.
4

5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 63-2555, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-2555. BOOKS AND RECORDS TO BE PRESERVED -- ENTRY AND INSPECTION
9 BY COMMISSION. Every distributor shall keep at each registered place of
10 business complete and accurate records for that place of business, includ-
11 ing itemized invoices, of tobacco products held, purchased, manufactured,
12 brought in or caused to be brought in from without the state, or shipped or
13 transported to retailers in this state, and of all sales of tobacco products
14 made, except sales to the ultimate consumer.

15 These records shall show the names and addresses of purchasers, the in-
16 ventory of all tobacco products on hand on July 1, 1972, and other pertinent
17 papers and documents relating to the purchase, sale or disposition of to-
18 bacco products.

19 When a registered distributor sells tobacco products exclusively to
20 the ultimate consumer at the address given in the certificate, no invoice
21 of those sales shall be required, but itemized invoices shall be made of all
22 tobacco products transferred to other retail outlets owned or controlled
23 by that registered distributor. All books, records, and other papers and
24 documents required by this section to be kept shall be preserved for a period
25 of at least five (5) years after the date of the documents, as aforesaid, or
26 the date of the entries thereof appearing in the records, unless the com-
27 mission, in writing, authorizes their destruction or disposal at an earlier
28 date. At any time during usual business hours, the commission, or its duly
29 authorized agents or employees, may enter any place of business of a dis-
30 tributor, without a search warrant, and inspect the premises, the records
31 required to be kept under this chapter, and the tobacco products contained
32 therein, to determine whether or not all the provisions of this chapter are
33 being fully complied with. If the commission, or any of its agents or employ-
34 ees, is denied free access or is hindered or interfered with in making such
35 examination, the ~~registration certificate permit~~ of the distributor at such
36 premises shall be subject to revocation by the commission.