

**79-3312a. Cigarettes refused by consignee; duty of carrier; liability for tax; damaged or missing cigarettes.** Carriers are hereby required to report to the director the amount of cigarettes refused by any consignee and all such cigarettes returned to the manufacturer on forms and in the manner and time provided by the director. Failure of carriers to file such reports shall make the carrier liable for unpaid tax on such cigarettes. Carriers may sell cigarettes damaged in transit when refused by the consignee if the carrier first obtains written authority of the director for such sale and pays the tax due thereon. Cigarettes damaged in transit, refused by the consignee and not returned to the manufacturer or sold as herein provided shall be destroyed in the presence of an agent of the director and in such case the tax shall be waived. Any consignee signing receipt of delivery and then discovering shortage in transit shall be responsible for the tax on the amount of cigarettes shown in the said receipt of delivery. In all other cases of shortage in shipment of cigarettes as evidenced by waybill or invoice the carrier shall be liable for the tax due on the missing cigarettes unless the said carrier shall furnish to the director on forms and in the manner and time provided by the director proof satisfactory to the director that such shortage was occasioned by the theft of said cigarettes by a person or persons outside of the employment of said carrier. In the event that said proof is satisfactory to the director, the tax on said missing cigarettes shall be waived.

**History:** L. 1967, ch. 498, § 10; L. 1969, ch. 458, § 1; July 1.