**CHAPTER 64:44:02**

**CIGARETTE EXCISE TAX STAMP CREDITS**

Section

64:44:02:01 Cigarette distributor tax stamp replacement credit.

64:44:02:02 Application for replacement credit.

64:44:02:03 Damaged and unfit cigarette packages.

64:44:02:04 Wholesalers may receive replacements.

64:44:02:05 Forms to be furnished department by distributors.

64:44:02:06 Cash refunds.

64:44:02:07 Application of cigarette tax stamp credit memos.

64:44:02:08 Credit memos to be applied against purchase price.

64:44:02:09 Credit memo application forms furnished by secretary.