

**R865. Tax Commission.**

**R865-20T. Tobacco Tax.**

**R865-20T-14. Directory of Cigarettes Approved for Stamping Pursuant to Utah Code Ann. Sections 59-14-603 and 59-14-607.**

(1) The commission shall update the directory of cigarettes approved for stamping required under Section 59-14-603 on the first business day of each month.

(2) Additions or modifications of brand families shall be by supplemental certification delivered to the commission by the manufacturer no later than 30 days before the next scheduled monthly update of the directory.

(3) Approved brand family additions or modifications shall be made to the directory on the next scheduled monthly update only if the manufacturer submitted a complete and accurate supplemental certification with requested additions or modifications 30 days prior to the scheduled monthly directory update.

(4) If the manufacturer does not submit a complete and accurate supplemental certification to the commission within 30 days of the next scheduled monthly update, approved brand family additions or modifications will not be made to the directory until the following monthly update.

(5) Directory updates between the regularly scheduled monthly updates are generally only permitted to correct errors or omissions in the directory made by the commission.

**KEY: taxation, tobacco products**

**Effective: 12/08/2009**