Chapter 82.24 RCW TAX ON CIGARETTES

~		-	
20	\sim \pm	10	ns
\sim			

82.24.010	Definitions.
82.24.020	Tax imposed—Absorption of tax—Possession defined—Exempt
	tribal members.
82.24.026	Additional tax imposed—Where deposited.
82.24.029	Tax preferences—Expiration dates.
82.24.030	Stamps.
82.24.035	Circumstances when no stamp may be affixed—Violation of
	consumer protection act.
82.24.040	Duty of wholesaler.
82.24.050	Retailer—Possession of unstamped cigarettes—Access to
	commercial cigarette-making machines.
82.24.060	Stamps—How affixed.
82.24.080	Legislative intent—Taxable event—Tax liability.
82.24.090	Records—Preservation—Reports.
82.24.100	Forgery or counterfeiting of stamps—Penalty.
82.24.110	Other offenses—Penalties.
82.24.120	Violations—Penalties and interest.
82.24.130	Seizure and forfeiture.
82.24.135	Forfeiture procedure.
82.24.145	Forfeited property—Retention, sale, or destruction—Use
	of sale proceeds.
82.24.180	Seized property may be returned—Penalty, interest.
82.24.190	Search and seizure.
82.24.210	Redemption of stamps.
82.24.230	Administration.
82.24.250	Transportation of unstamped cigarettes—Invoices and
	delivery tickets required—Stop and inspect.
82.24.260	Selling or disposal of unstamped cigarettes—Person to pay
	and remit tax or affix stamps—Liability.
82.24.280	Liability from tax increase—Interest and penalties on
	unpaid tax—Administration.
82.24.290	Exceptions—Federal instrumentalities and purchasers from
	federal instrumentalities.
82.24.295	Exceptions—Sales by Indian retailer under cigarette tax
	contract.
82.24.300	Exceptions—Puyallup Tribe of Indians.
82.24.302	Exceptions—Sales by tribal retailers—Yakama Nation.
82.24.500	Business of cigarette purchase, sale, consignment,
	distribution, or providing access to cigarette-making
00 04 540	machines—License required—Penalty.
82.24.510	Wholesaler's and retailer's licenses—Application and
	issuance—Criminal background check.
82.24.520	Wholesaler's license—Fee—Display of license—Bond.
82.24.530	Retailer's license—Vending machines—Cigarette-making
	machines.
82.24.540	Licensee to operate within scope of license—Penalty.
82.24.550	Enforcement—Rules—Notice—Hearing—Reinstatement of
	license—Appeal.
82.24.551	Enforcement—Appointment of officers of liquor and
	cannabis board.

82.24.552	Enforcement-	-Administration-	-Inspection	of	books	and
	records.					

- 82.24.560 82.24.570 Fees and penalties credited to general fund. Counterfeit cigarette offenses—Penalties.
- 82.24.900 Construction—1961 c 15.

Minors: Chapter 70.155 RCW.