

**Title 23 - Taxation**  
**Chapter 6. Cigarette Tax and Tax on**  
**Other Tobacco Products**

**Sec. 601. Definitions.**

Unless otherwise noted, as used in this chapter, the following definitions apply:

(1) "Agreement" means the Fort Peck-Montana Tobacco Tax Agreement.

(2) "Cigarettes" means any roll for smoking made wholly or in part of tobacco, regardless of size or shape or whether or not the tobacco is favored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of non-tobacco paper or any other substance or material except tobacco.

(3) "Insignia" means an impression, mark, or stamp approved by the Montana Department of Revenue for use on cigarette packages.

(4) "Moist snuff" means any product containing finely cut, ground or powdered tobacco, other than dry snuff, intended to be placed in the oral cavity.

(5) "Person" means an individual, firm, partnership, corporation, association, company, or other business entity, however formed.

(6) "Reservation" means the Fort Peck Indian Reservation.

(7) "Sale" means any transfer of cigarettes or a tobacco product for consideration, exchange, barter, gift, offer for sale, or distribution in any manner or by any means, where such transfer occurs within the Reservation and is not subject to State tobacco taxes.

(8) "State" means the State of Montana, Department of Revenue.

(9) "State tobacco taxes" means the Montana cigarette tax and the Montana tax on other tobacco products.

(10) "Tribal tobacco taxes" means the Tribal cigarette tax and the Tribal tax on other tobacco products.

(11) "Tribes" means the Assiniboine and Sioux Tribes of the Fort Peck Reservation.

(12) "Tobacco product" means a substance other than cigarettes or moist snuff that is intended for human consumption and contains tobacco.

(13) "Wholesaler" means a person who sells cigarettes and other tobacco products for resale on the Reservation.

**(AMENDED AS PER RESOLUTION NO. 1749-2003-6, DATED 06/23/03).**