

**TITLE 110.****TRADING STAMPS.****CHAPTER 1.****SALE OF TRADING STAMPS.**

('15, p. 211.)

**6160. Unlawful to sell stamps, when. Penalty.** It shall be unlawful for any person, firm, or corporation to sell, issue, transfer, or deliver to any other person, firm, or corporation within this state any trading stamp or stamps to be sold, issued, transferred, or delivered by such other person, firm, or corporation upon, in connection with, or as the result of a sale of any goods, wares, merchandise, or other commodity or thing of value, unless and until the person, firm, or corporation in the first instance so selling, issuing, transferring, or delivering the same shall have established an office within this state where all books of accounts relating to the sale, issue, transfer, or delivery of trading stamps in this state shall be kept, and shall have filed with the secretary of state an appointment of a process attorney upon whom process in all civil actions may be served, and shall also have filed with the secretary of state a good and sufficient bond as hereinafter specified. Any person, firm, or corporation violating any provision of this section shall be guilty of a misdemeanor.

**6161. Bond required. Action against.** Said bond shall be in the sum of \$20,000, payable to the state of Utah, and shall be executed by the person, firm, or corporation furnishing the same, as principal, together with at least one corporate surety, and shall provide that the principal shall, upon presentation by the lawful holder of the required quantity of trading stamps in the proper form, redeem the same according to the terms of the contract under which they were issued, and that the said principal shall pay all taxes imposed by law and all fines and penalties imposed for a violation of any law of this state. Said bond shall be in such form and shall contain such other conditions and provisions as the secretary of state shall deem necessary to protect the state and all persons, firms, or corporations holding trading stamps for redemption. Whenever any such bond shall, for breach of any condition therein contained, become forfeited, any person injured thereby may sue thereupon, or all persons so injured may join in prosecuting one action, but any such action must be commenced within one year after the date upon which the cause of action accrued.

**CHAPTER 2.****TAX ON TRADING STAMPS.**

('15, p. 213.)

**6165. Tax on sale of trading stamps. Amount. How computed. Evidence of payment.** There is hereby imposed and levied and there shall immediately accrue and be collected a tax, as herein provided, of 50 cents on each and every sale, transfer, issue, or delivery of one thousand trading stamps, or fraction thereof, made to any person, firm or corporation with the intent or purpose that the same shall be by him, them, or it sold, transferred, issued, or delivered to another upon, in connection with, or as a result of the sale of any goods, wares, merchandise, or other commodity or thing of value. The payment of such tax shall be evidenced by an adhesive stamp or stamps affixed as follows: If any such trading stamps are sold, transferred, issued, or delivered in books or pads, then the stamps shall be affixed to the

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inner page of the front cover of the book or pad, or if such stamps are sold, transferred, issued, or delivered in any other container, then the stamps shall be affixed to the front of such container. All trading stamps so sold, transferred, issued, or delivered shall be put up in books, pads, or other containers, and the book, pad, or other container shall have printed on the front cover a statement of the number of trading stamps contained therein.

**6166. Tax on trading stamps issued at time of sale of merchandise, etc.**

**Proviso.** There is also hereby imposed and levied and there shall immediately accrue and be collected a tax, as herein provided, of 50 cents on each and every sale, transfer, issue, or delivery of one thousand trading stamps, or fraction thereof, made to any person, firm, or corporation upon, in connection with, or as a result of, the sale of any goods, wares, merchandise, or any other commodity or thing of value. The payment of such tax shall be evidenced by an adhesive stamp or stamps affixed as required by § 6165; *provided*, that when a tax has been paid upon the sale, transfer, issue, or delivery of any such trading stamps at the time the same were purchased or received by the person selling, transferring, issuing, or delivering the same to another upon, in connection with, or as a result of, a sale of goods, wares, merchandise, or any other commodity or thing of value, and such payment is evidenced by stamps affixed as required by § 6165, then no tax shall be levied upon the sale, transfer, issue, or delivery of such trading stamps made upon, in connection with, or as a result of, a sale of goods, wares, merchandise, or other commodity or thing of value; it being the intent to levy a tax upon only one transfer of the same trading stamps.

**6167. Failure to pay tax. Penalty.** Any person, firm, or corporation who shall sell, transfer, issue, or deliver to another any trading stamp or stamps, and who shall fail to pay the tax levied by the provisions of this chapter, and evidence such payment by affixing and canceling stamps in the manner required herein, shall be guilty of a misdemeanor.

**6168. Secretary of state to provide and sell tax stamps.** Adhesive stamps for the purpose of paying the state tax provided for herein shall be prepared by the secretary of state in such form and of such denominations and in such quantities as he may from time to time prescribe, and shall be sold by him to the persons, firms, or corporations desiring to purchase the same. He shall make provisions for the sale of such stamps in such places and at such times as, in his judgment, he may deem necessary.

**6169. Cancellation of tax stamps. Penalty for failure.** In every case where an adhesive stamp shall be used to denote the payment of the state tax provided for by this chapter, the person, firm, or corporation using or affixing the same shall write or have written, stamp or have stamped, thereupon the initials of his or its name and the date upon which the same is attached or used, and shall cut or perforate the stamp in a substantial manner so that the stamp cannot be used again, and if any person, firm, or corporation fraudulently makes use of any adhesive stamp to denote the state tax imposed herein without so effectually canceling and obliterating the same, such person, firm, or corporation shall be deemed guilty of a misdemeanor.

**6170. Custody of tax stamps, dies, and plates.** The secretary of state shall be custodian of all stamps, dies, plates, or other materials or things used in the manufacture of such state tax stamps.

**6171. Unlawful to wash or restore canceled tax stamp. Counterfeiting. Penalty.** Any person who shall wilfully remove or cause to be removed, alter or cause to be altered, the canceling or defacing marks of any adhesive stamp provided for herein, with intent to use the same or to cause the use of the same after it shall have been once used, or shall knowingly and wilfully sell or buy any washed or restored stamps, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same or prepare the same with intent for the further use thereof, or shall wilfully use

any counterfeit stamp or any forged stamp, with intent to defraud the state of Utah, shall be guilty of a misdemeanor.

**6172. Dealer to keep record of trading stamps issued. Inspection powers of secretary of state.** Every person, firm, or corporation who sells, transfers, or delivers, and every person, firm, or corporation who purchases or receives, any trading stamps to be given or delivered by him or it to any other person, firm, or corporation upon or as a result of a sale of any goods, wares, merchandise, or other commodity or thing of value shall keep and maintain correct books of account in convenient form wherein shall be entered the date of such sale, transfer, delivery, or receipt, as the case may be, the name of the person, firm, or corporation to or by whom such stamps were sold, transferred, delivered, or received, as the case may be, and the number of books, pads, or other containers of stamps, and the quantity of stamps contained in each. Said books of account shall, at all business hours of the day, be open to inspection by the secretary of state, by himself, his agent, or assistant, and should he be refused the right of inspection of any of said books of account he may enforce the same by mandamus. Every person, firm, or corporation purchasing or receiving trading stamps to be by him or it given or delivered to any other person, firm, or corporation upon or as a result of the sale of any goods, wares, merchandise, or other thing or commodity of value, shall keep and carefully preserve the covers of the books, pads, or other containers in which the said stamps were sold or delivered, for a period of at least thirty months after the said sale or delivery, and the same shall, at all business hours of the day during said period, be open to inspection by the secretary of state by himself, his agent, or assistant, and should he be denied this right, he may enforce the same by mandamus.

**6173. Unlawful to purchase or issue trading stamps unless tax is paid. Penalty.** It shall be unlawful for any person, firm, or corporation to purchase or receive trading stamps which are to be by him or it sold, issued, transferred, or delivered to another upon or as a result of the sale of any goods, wares, merchandise, or other commodity or thing of value, unless or until the state stamp tax shall have been paid thereon and the adhesive stamp, as evidence of such payment, shall have been affixed in accordance with this chapter. Any person violating the provisions of this section shall be guilty of a misdemeanor.

**6174. Trading stamps defined.** For the purposes of this chapter, a trading stamp shall be deemed to be any stamp, voucher, scrip, coupon, ticket, or other device sold, given, transferred, issued, or delivered to any person, firm, or corporation with the intent or purpose that the same shall be sold, given, transferred, issued, or delivered to any other person, firm, or corporation upon, in connection with, or as a result of, the sale or exchange of any goods, wares, merchandise, or other commodity or thing of value, which shall entitle the person, firm, or corporation receiving the same, upon presentation and surrender, to receive any money or any goods, wares, merchandise, or other commodity or thing of value, free of charge or at less than the sale price thereof.

#### TITLE 111.

#### UNIFORMITY OF LEGISLATION.

**6180. (2723x) Appointment of board. Term.** Within ten days after March 13, 1907, the governor, by and with the advice and consent of the senate, shall appoint for a term of two years, three suitable persons, and they and their successors are hereby constituted the Utah board of commissioners for the promotion of uniformity of legislation in the United States. Any vacancy in said board caused by resignation, death, or otherwise, shall be filled by the appointment of a suitable person by the governor. '07, p. 35.