

Office of the Treasurer of State

CIGARETTE REVENUE DEPARTMENT

STATE HOUSE, DES MOINES, IOWA

Insufficient amount of revenue stamps on packages of cigarettes and cigarette papers is ample cause for prosecution.

When a full carton of cigarettes is sold, the carton must be broken and the required amount of revenue stamps affixed to each separate package.

The amount of revenue stamps to be placed upon the package is governed by the number of cigarettes in the package, not the selling price.

When purchased from the makers or jobbers, each package has affixed upon it a Federal Revenue Stamp which indicates the classification "A" or "B" and the number of cigarettes in the package.

The state law provides that CLASS "A" requires one mill revenue for each cigarette and CLASS "B" requires two mills revenue for each cigarette.

The following table shows the correct amount of stamps to be affixed on various standard packages:

	Class A	Class B
5 cigarettes in package	½c	1 c
8 cigarettes in package	1 c	2 c
10 cigarettes in package	1 c	2 c
12 cigarettes in package	1½c	2½c
15 cigarettes in package	1½c	3 c
16 cigarettes in package	2 c	3½c
20 cigarettes in package	2 c	4 c
24 cigarettes in package	2½c	5 c
40 cigarettes in package	4 c	8 c
50 cigarettes in package	5 c	10 c
80 cigarettes in package	8 c	16 c
100 cigarettes in package	10 c	20 c

Cigarette papers carry revenue as follows:

50 papers or less in pack	½c
Over 50 papers and not more than 100	1 c
Over 100 papers and not more than 150	1½c
Over 150 papers and not more than 200	2 c

Yours very truly,

LEO J. WEGMAN,
Treasurer of State.