

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-2672/1dn  
JK:jld:pg

March 2, 2001

Senator Robson:

Please review this draft carefully to ensure that it is consistent with your intent. Under current law, a person who is required to verify or sign a liquor tax return and who makes a false or fraudulent return is subject to a fine of not more than \$500 or imprisonment for not more than 30 days, or both. Do you want a similar provision that applies to the cigarette tax return?

Under current law, a person who aids another in making a false or fraudulent liquor tax return is also subject to a fine of not more than \$500 or imprisonment for not more than 30 days, or both. Do you want a similar provision that applies to the cigarette tax return?

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