

(b) That they are in possession of bills of lading, waybills, or freight bills, or other evidence of shipment issued by common carriers.

**History:** 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75.

**Tax 9.36 Displaying of cigarettes.** (sections 139.32 (1) and 139.39, Wis. Stats.) All cigarette retail outlets in the state of Wisconsin shall display all cigarettes, offered for sale at

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