

**39-28-114. Prohibited acts – penalties**

It is unlawful for any wholesaler to sell and distribute any cigarettes in this state without a license or without first affixing the stamp, imprint, or impression upon each package of cigarettes, as provided for in this article, or to willfully make any false or fraudulent return, or false statement on any return, or to willfully evade the payment of the tax, or any part thereof, as imposed by this article. Any wholesaler, or agent thereof, who willfully violates any provision of this article shall be punished as provided by section 39-21-118.

**Source:** L. 64: p. 826, Section 15. C.R.S. 1963: Section 138-8-15.L. 85: Entire section amended, p. 1262, Section 25, effective January 1, 1986.