



# Texas Application for *Retailer* Cigarette, Cigar and/or Tobacco Products Taxes Permit

**GLENN HEGAR**

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

## Who Must Submit This Application

You must submit this application if –

- you are a sole owner, partnership, corporation or other organization that intends to do business in Texas;
- you intend to offer for sale any cigarette, cigar and/or tobacco products;
- you intend to store any cigarette, cigar and/or tobacco products;
- you own the cigars in the humidior and sell them to the public; **and**
- you intend to make a delivery sale or ship cigarettes in conjunction with a delivery sale.

## Definition of Retailer

Any person who –

- engages in the practice of selling **cigarettes, cigars and/or tobacco products** to consumers and includes the owner of a coin-operated vending machine and/or vehicle from which these products are sold.

## General Definitions

**Place of business** – means a commercial business location where cigarettes, cigars and/or tobacco products are:

- sold;
- kept for sale or consumption;
- otherwise stored; **or**
- a vehicle from which cigarettes, cigars and/or tobacco products are sold.

**Commercial business location** – means the entire office, plant or area of the business in any one location owned or leased by the same proprietor where the Lessor allows the space to be used for business purposes. The location **must** have regular, posted business hours and **cannot** be a residence, a postal box of any type or a unit in a public storage facility (Except for cigars and tobacco products Manufacturer's Representatives). Use street address and number, city, state and ZIP code - NOT P.O. Box or rural route and box number.

**Delivery sale** – means a **sale of cigarettes** delivered to a consumer for personal consumption in this state in which the purchaser submits the order for the sale:

- by means of telephone or other method of voice transmission;
- by using the mail or any other delivery service; or
- through the Internet or another on-line service; or
- the cigarettes are delivered by use of the mails or another delivery service.

A sale of cigarettes is a delivery sale regardless of whether the seller is located within or outside Texas.

**In-service date** – the date the vehicle or machine is displayed for retail sales of cigarettes, cigars and/or tobacco products.

## Additional Information

### Each Retail Permit Holder –

- must keep the permit on public display at the place of business for which the permit was issued.
- who has a permit assigned to a vehicle shall post the permit in a conspicuous place on the vehicle.
- who operates a cigarette vending machine shall place a retailer's permit (decal) on the applicable machine.
- **must also have an active sales tax permit** for each commercial business location from which cigarette/tobacco products are sold. This includes owners of coin-operated cigarette/tobacco products vending machines and/or vehicles from which cigarettes, cigars and/or tobacco products are sold and any person who sells cigarettes on the Internet or by telephone or mail order.

### Records –

- Retailers must buy cigarettes and tobacco products from Texas permitted distributors and wholesalers and **NOT** from other retailers.
- Retailers must collect, report, and remit sales tax on all sales of cigarettes, cigars and tobacco products monthly, quarterly or yearly depending on the volume of sales.

**Your permit MUST be prominently displayed in your place of business.**

## Retailer Permits

- Retailer permits are non-transferable and non-assignable.
- New retailer permits are valid from the date of issuance through May 31 of each even numbered year.
- Renewals are valid for two years, beginning June 1 of each even numbered year and expiring on May 31 of each even numbered year.

**Allow a minimum of 16 business days for processing the application.**

## Permit Fee

- The \$180 permit fee for the retailer permit is prorated over a two year permit period.  
(Example: June 1, 2006 - May 31, 2008; June 1, 2008 - May 31, 2010, etc.)
- During the last three months of the permit period, the Comptroller may collect the prorated permit fee for the current permit period and the fee for the next permit period.

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
<b>EVEN YEAR</b>			\$202.50* *PRORATED	\$195.00* *PRORATED	187.50* *PRORATED	\$180.00	\$172.50	\$165.00	\$157.50	\$150.00	\$142.50	\$135.00
<b>ODD YEAR</b>	\$127.50	\$120.00	\$112.50	\$105.00	\$97.50	\$90.00	\$82.50	\$75.00	\$67.50	\$60.00	\$52.50	\$45.00
<b>EVEN YEAR</b>	\$37.50	\$30.00	\$22.50*	\$15.00*	\$7.50*							

- If you have been selling without a permit, a \$50 late fee will be assessed on each existing location, vending machine and/or vehicle that is not in compliance with permit requirements. Operating without a valid permit is a Class A misdemeanor and is punishable by a fine of not more than \$2,000 per day.

## For Assistance

Contact the Comptroller's office at 1-800-862-2260 or 512-463-3731, or visit the Comptroller's website at [www.comptroller.texas.gov](http://www.comptroller.texas.gov) if you have questions regarding cigarette, cigar and/or tobacco products tax. You can also visit a tax specialist at a local field office near you.

**All information provided on this form may be disclosed to the public, upon request, under the Texas Public Information Act, Government Code, Chapter 552.**

*You have certain rights under Chapters 552 and 559, Texas Government Code, to review, request and correct information we have on file about you. Contact us at the address or telephone numbers listed on this form.*

Mail your completed application with the required permit fee to:

**Comptroller of Public Accounts**  
 111 E. 17th St.  
 Austin, TX 78774-0100

Make check payable to:

**State Comptroller**

# Texas Application for Retailer Cigarette, Cigar and/or Tobacco Products Taxes Permit



• Type or print.

**You MUST have an active Sales and Use Tax Permit for the business location on this application (Item 6). If you do not have an active Sales and Use Tax Permit, you must also complete the AP-201, Texas Application for Sales Tax Permit, Use Tax Permit and/or Telecommunications Infrastructure Fund Assessments, or you can apply online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).**

**TAXPAYER INFORMATION**

1. Enter your 11-digit taxpayer number for reporting  
 Texas Sales and Use Tax or any other Texas taxes or fees.....

2. Legal name of entity (Sole owner or partners; first name, middle initial and last name; corporation or other name)

3. Mailing address for cigarette and/or tobacco related information  
 (Street and number, P.O. Box or rural route and box number)  
  
 City  State  ZIP code   
 County

4. Enter the name and daytime telephone number(s) of the person primarily responsible for this business.  
 Name   
 Telephone (Area code and number)  Mobile (Area code and number)  FAX (Area code and number)

**LOCATION INFORMATION**

**NOTE: The commercial business location must have regular, posted business hours and cannot be a residence, a postal box of any type or a unit in a public storage facility.**

5. Commercial business location name

6. Commercial business location address  
 (Use street address, city, state and ZIP code – Do **NOT** use P.O. Box or rural route and box number.)  
  
 County name

7. Enter the name and telephone number(s) of the person primarily responsible for this commercial business location.  
 Name   
 Telephone (Area code and number)  Mobile (Area code and number)  FAX (Area code and number)

8. Is this a commercial business location?.....  YES  NO

9. Is this commercial business location inside the city limits?.....  YES  NO

10. Will you keep the cigarettes, cigars and/or tobacco products books and records at this location? .....  YES  NO

11. Will you be selling or storing cigarettes, cigars and/or tobacco products from this location? .....  YES  NO

12. Does this commercial business location include a humidor?.....  YES  NO  
**A humidor is a storage area for cigars equipped with a humidifying device that has a high concentration of water vapor or moisture.**

13. What is the date that you are planning to start selling cigarettes, cigars  
 and/or tobacco products from this commercial business location?.....  month  day  year

**DELIVERY INFO.**

**NOTE: State law requires all Internet, mail order and telephone cigarette sellers planning to deliver cigarettes to a purchaser in Texas to register their business with the state and collect all applicable state taxes and remit them to the Comptroller's office.**

14. Are you planning to sell cigarettes over the Internet, by mail order or by telephone? .....  YES  NO

15. If you answered "YES," in Item 14 above, please provide your email or Web page address.

16. What date are you planning to start selling cigarettes over the Internet, by telephone or by mail order? .....  month  day  year

# Texas Application for Retailer Cigarette, Cigar and/or Tobacco Products Taxes Permit

• Type or print.

Name (same as Item 2)

Taxpayer number (same as Item 1)

VENDING MACHINE INFORMATION

17. Will you be selling cigarettes, cigars and/or tobacco products from vending machine(s) that you own? .....  YES  NO

**If you answered "YES," in Item 17, skip to Item 19. If you answered "NO," in Item 17, proceed to Item 18.**

18. If you do not own the vending machine(s), list the machine owner's name and mailing address. (Include street and number, P.O. Box or rural route and box number, city, state and ZIP code.)

19. Do you own the cigarettes, cigars and/or tobacco products displayed for sale in the vending machine(s)? .....  YES  NO

20. Will you sell or store cigarettes, cigars and/or tobacco products other than through the vending machine(s)? .....  YES  NO

21. Will you sell or store cigarettes, cigars and/or tobacco products at the location where the records will be kept? .....  YES  NO

22. If you are selling cigarettes, cigars and/or tobacco products from a vending machine, where will the business records for the machines be kept?

**MUST be a commercial business location.**

(Use street address or directions, city, state and ZIP code – NOT P.O. Box, rural route or public storage facility.)

23. Enter the following information for each vending machine (Use additional sheets or complete Form 69-119 to add additional vending machines, if necessary.)

MAKE OR MANUFACTURER	MODEL	SERIAL NUMBER	INVENTORY NUMBER	IN-SERVICE DATE

LOCATION NAME:

LOCATION ADDRESS:

(Include street, city and ZIP code.)

PHYSICAL PLACEMENT OF MACHINE WITHIN LOCATION:

MAKE OR MANUFACTURER	MODEL	SERIAL NUMBER	INVENTORY NUMBER	IN-SERVICE DATE

LOCATION NAME:

LOCATION ADDRESS:

(Include street, city and ZIP code.)

PHYSICAL PLACEMENT OF MACHINE WITHIN LOCATION:

VEHICLE INFORMATION

24. Will you be selling cigarettes, cigars and/or tobacco products from a motor vehicle? .....  YES  NO

25. Enter the following information for each vehicle (Use additional sheets or complete Form 69-122 to add additional vehicles, if necessary.)

YEAR	MAKE	MODEL	LICENSE PLATE NO.	STATE	MOTOR VEHICLE ID NO.	IN-SERVICE DATE

26. If you are selling cigarettes, cigars and/or tobacco products from a motor vehicle, where will the business records for the vehicle(s) be maintained? **MUST be a commercial location.**

(Use street address or directions, city, state and ZIP code – NOT P.O. Box, rural route or public storage facility.)

SIGNATURES

27. I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.

Date of application  
month      day      year

The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, or an authorized representative must sign this application. Representative must submit a power of attorney with application.

Type or print name and title of sole owner, partner or officer

sign here

Sole owner, partner or officer

Type or print name and title of partner or officer

sign here

Partner or officer

Type or print name and title of partner or officer

sign here

Partner or officer

**WARNING. You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at <http://www.Texas.gov>. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.**