



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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New Reinstatement Fee for Expired Licenses for Cigarette and Tobacco Products Retailers

The annual renewal of your cigarette and tobacco retailer's license is still free of charge. Only those businesses who do not renew their license in a timely manner will be affected by this new legislation.

New Reinstatement Fee for Expired Licenses

If you are a retailer of cigarettes and/or tobacco products, you will be required to pay a reinstatement fee of \$100.00 to reinstate any Cigarette and Tobacco Products Retailer License that has expired. Because a separate license is required for each location or vending machine this reinstatement fee applies to *each separate location that was not renewed on time*.

This new fee is the result of the passage of Senate Bill 625 (Chapter 654, Statutes of 2007) and will take effect January 1, 2008.

Example of Calculating Reinstatement Fees

You sell cigarettes and/or tobacco products at two different retail locations; therefore, you have two different Cigarette and Tobacco Products Retailer Licenses. You allow your licenses to expire. In order to restore your licenses, you must pay \$200 in reinstatement fees (2 locations x \$100 = \$200).

Reminder

You may not sell cigarettes and/or tobacco products without a valid Cigarette and Tobacco Products Retail License.

For More Information

For answers to questions about this reinstatement fee, you may call our Information Center toll-free at 800-400-7115. Staff is available to help you Monday through Friday from 8:00 a.m. to 5:00 p.m. excluding state holidays.

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Excise Taxes Division