CHAPTER 70. TOBACCO, TOBACCO PRODUCTS, AND CIGARETTES

SUBCHAPTER 2. CIGARETTE STAMP TAX

PART 1. GENERAL PROVISIONS

710:70-2-9.1. ~~Vehicle and~~ Vending Machine Cigarette Licenses
(a) ~~Vehicles and vending machines~~ Each vending machine from which cigarettes are sold constitute a "place of business" and ~~are required to~~ must be permitted. ~~If the vehicle or vending machine is owned or operated by a place of business for which the regular Two Hundred Fifty Dollar ($250.00) fee has been paid, or if the owner or operator has obtained a retail or wholesale cigarette license, the fee for the vehicle or vending machine is to be $10.00 and the expiration date of the vehicle or vending machine license permit is to be the expiration date of the permit issued to the other place of business.~~ A separate sales tax permit, designated for cigarette and/or tobacco sales, is required for each machine. If a vending machine sells both cigarettes and other tobacco products, only one permit is needed, provided both product types are listed. A copy of the permit must be displayed inside the machine's glass, visible from the outside.
(b) ~~A separate cigarette license permit must be obtained for each vehicle or vending machine. If a vending machine sells both cigarette and tobacco products, only one license is necessary as long as both license types are listed. A copy of the license must be displayed on the inside of the glass, visible from the outside.~~ A separate permit is not required if the vending machine is owned or operated by, and located within, a business that already holds a cigarette or tobacco sales tax permit.
(c) The physical location address of the vending machine must be provided on the application, and if the vending machine location changes before the license expires, the new address must be provided to the Tax Commission using Form BT-115-C.

710:70-2-9.2. Wholesaler's Vehicle Cigarette Licenses
(a) Retail sales from vehicles are prohibited. Vehicle Cigarette Licenses may only be issued to licensed cigarette wholesalers. Each vehicle from which cigarettes are sold is considered a "place of business" and must be licensed. A separate vehicle license, designated for cigarette and/or tobacco sales, is required for each vehicle. If a vehicle sells both cigarettes and other tobacco products, only one

license is needed, provided both product types are listed. A copy of the license must be displayed on the vehicle and visible from the outside.
(b) The vehicle identification number (VIN) and tag number must be provided on the application.