

JOE LOMBARDO Governor GEORGE KELESIS Chair, Nevada Tax Commission SHELLIE HUGHES Executive Director

MEMORANDUM

Date: November 9, 2023

To: All Nevada Licensed Wholesale and Tobacco Retail Dealers

From: Nevada Department of Taxation

Subject: Tobacco Directory Changes

STATE OF NEVADA DEPARTMENT OF TAXATION Web Site: <u>https://tax.nv.gov</u> Call Center: (866) 962-3707

> CARSON CITY OFFICE 1550 College Parkway, Suite 115 Carson City, Nevada 89706-7937 Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE 700 E. Warm Springs Rd, Suite 200 Las Vegas, Nevada 89119 Phone (702) 486-2300 Fax (702) 486-2373

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Pursuant to NRS 370.677, the Department of Taxation ("Department") is required to notify each wholesale dealer and retail dealer when a manufacturer, brand name, or brand style is added to or removed from the Nevada Tobacco Directory by sending a notice to the electronic mailing address provided to the Department pursuant to NRS 370.073(1)(b). See the added/removed manufacturers, brands, and/or styles listed below:

ADDED:

COMMONWEALTH BRANDS INC- USA GOLD MENTHOL GOLD KING MENTHOL RJ REYNOLDS TOBACCO COMPANY- PALL MALL SELECT BLUE 100 REGULAR RJ REYNOLDS TOBACCO COMPANY- PALL MALL SELECT BLUE KING REGULAR RJ REYNOLDS TOBACCO COMPANY- PALL MALL SELECT RED 100 REGULAR RJ REYNOLDS TOBACCO COMPANY- PALL MALL SELECT RED KING REGULAR RJ REYNOLDS TOBACCO COMPANY- PALL MALL SELECT MENTHOL 100 MENTHOL RJ REYNOLDS TOBACCO COMPANY- PALL MALL SELECT MENTHOL 100 MENTHOL RJ REYNOLDS TOBACCO COMPANY- PALL MALL SELECT MENTHOL KING MENTHOL

Pursuant to NRS 370.695, effective immediately, wholesale dealers can no longer sell product removed from the Directory in this State. Additionally, no wholesale dealer may apply Nevada indicia to the delisted product.

Wholesale dealers have **20 days** from the date of this Notice, to identify and set aside for sale outside of this state, the product that has been removed from the Directory.

Retail dealers have **60 days**, from the date of this Notice to sell through the delisted product in their inventory. At the expiration of the 60-day period, they may no longer sell or possess the products which were removed from the Tobacco Directory and must turn over possession of any unsold product to the Department for disposal.

Please note that the legal authorities cited above are available on the official website of Nevada Legislature, <u>https://www.leg.state.nv.us/NRS/NRS-370.html</u> and <u>https://www.leg.state.nv.us/NAC/NAC-370.html</u>.