



STATE OF NEVADA

DEPARTMENT OF TAXATION

**CIGARETTES,
OTHER TOBACCO PRODUCTS**

NEVADA BUSINESS LICENSING AND CIGARETTE TAX STRUCTURE

Licensing Requirements

- State and Local Business License
- Sales Tax Permit (Wholesalers and Retailers)
- Cigarette wholesalers require a State Cigarette Dealers License
- Retailers and Manufacturers of other tobacco products require a tobacco license renewable annually



SCOPE OF LICENSE

- Licensed manufacturers are only allowed to sell to licensed wholesale dealers
- Licensed wholesale dealer can purchase from any licensed manufacturer or wholesale dealer
- License wholesale dealer can sell to any licensed wholesaler or retailer
- Licensed retailer can ONLY purchase from any licensed wholesale dealers



NEVADA CIGARETTE DISTRIBUTION AND LEVY OF NEVADA EXCISE TAX

- Product Flow goes from Manufacturer to Wholesaler to Retailer
- Product is taxed at the wholesale level through the purchase of State Revenue Stamps
- Revenue Stamps are the method to verify payment of tax. All instate product should contain a Nevada Revenue Stamp



NEVADA REVENUE STAMPS

- The Department through its representatives may design and sell cigarette revenue stamps to licensed dealers
- Wholesale dealers may defer payments for stamps or metered machine impressions
- Tax may be pre-collected by affixing a revenue stamp



NEVADA REVENUE STAMPS

- Revenue Stamps must be affixed on all cigarettes for sale in Nevada within 20 days of receipt.
- Cigarette stock for sale outside of Nevada must be stored separately.
- Unstamped cigarette stock must not be transferred to another facility by wholesale dealer.



UNSTAMPED CIGARETTES

- Only authorized persons are allowed possession of unstamped cigarettes
- Invoice or delivery tickets are required as proof.
- Unauthorized possession of unstamped cigarettes are subject to seizure and sale
- Sales of unstamped cigarettes in vending machines are prohibited



UNSTAMPED CIGARETTES

- All cigarettes without a stamp which are not in the possession of an authorized person will be confiscated by the Department or its agents and sold to the highest bidder at auction who anyone who has a wholesale license.
- If no bidder, it will be disposed per Department procedure



CONTRABAND CIGARETTES

- Counterfeit cigarettes—false labels/stamps
- Cigarettes or “roll your own” tobacco for sale by manufacture not listed on the Department’s directory
- Cigarettes sold with tribal stamps not on tribal lands
- Cigarettes for sale by unauthorized person
- Cigarettes sold other than in unopened packages



EXAMPLES OF NON-COMPLIANT CIGARETTES

- Unstamped Cigarette Packages
- Other State Stamped Cigarette Packages
- Repatriated Cigarettes – Labeled as “US tax exempt for use outside the US.” Or “US tax exempt, intended for export use only.”
- Tribal Stamped Cigarettes (not located on tribal land)



EXAMPLES OF NON-TAX COMPLIANT CIGARETTES

- Foreign Cigarettes Imported into U.S (Labeling requirements and Unstamped)
- Counterfeit Cigarettes and/or Stamps
- Cigarettes in possession of a retailer that were not purchased from a Nevada licensed wholesale dealer.
- Cigarette brands not listed on the Nevada Tobacco Directory



STATE OF NEVADA FSC COMPLIANT CIGARETTE/RYO TOBACCO DIRECTORY

- [Nevada Tobacco Directory \(pdf\)](#)
- Example Tobacco Directory from Departments website

	A	B	C	D	E	F	G
1	STATE OF NEVADA FSC COMPLIANT CIGARETTE/RYO TOBACCO DIRECTORY						
2	MANUFACTURER	PM/NPM	BRAND	STYLE	SIZE	FLAVOR	TYPE
3	THE CHANCELLOR TOBACCO COMPANY (UK) LTD	PM	TREASURER	BLACK	KING	REGULAR	CIGARETTE
4	THE CHANCELLOR TOBACCO COMPANY (UK) LTD	PM	TREASURER	GOLD	100	REGULAR	CIGARETTE
5	THE CHANCELLOR TOBACCO COMPANY (UK) LTD	PM	TREASURER	SILVER	100	REGULAR	CIGARETTE
6	THE CHANCELLOR TOBACCO COMPANY (UK) LTD	PM	TREASURER	LUXURY WHITE	100	REGULAR	CIGARETTE
7	CHEYENNE INTERNATIONAL LLC	NPM	AURA	MENTHOL GLEN	KING	MENTHOL	CIGARETTE
8	CHEYENNE INTERNATIONAL LLC	NPM	AURA	RADIANT GOLD	KING	REGULAR	CIGARETTE
9	CHEYENNE INTERNATIONAL LLC	NPM	AURA	ROBUST RED	KING	REGULAR	CIGARETTE
10	CHEYENNE INTERNATIONAL LLC	NPM	AURA	SKY BLUE	KING	REGULAR	CIGARETTE
11	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	-	-	-	RYO
12	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	GOLD	100	REGULAR	CIGARETTE
13	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	GOLD	KING	REGULAR	CIGARETTE
14	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	MENTHOL	100	MENTHOL	CIGARETTE
15	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	MENTHOL	KING	MENTHOL	CIGARETTE
16	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	SILVER	100	MENTHOL	CIGARETTE
17	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	SILVER	KING	MENTHOL	CIGARETTE
18	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	NON-FILTER	KING	REGULAR	CIGARETTE
19	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	RED	100	REGULAR	CIGARETTE
20	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	RED	KING	REGULAR	CIGARETTE
21	CHEYENNE INTERNATIONAL LLC	NPM	CHEYENNE	SILVER	100	REGULAR	CIGARETTE



OTHER TOBACCO PRODUCTS (OTP)

- Any product made from tobacco other than cigarettes, and alternative nicotine or vapor products. Example, Cigars, Chewing and Pipe Tobacco, Roll your Own, Snuff, blunts, etc.
- Retailer—anyone engaged in selling OTP
- Wholesale Dealer—Anyone who brings or caused to bring OTP into Nevada from a manufacture or another wholesaler
- Manufacturer—Anyone who produces OTP



OTHER TOBACCO PRODUCTS (OTP)

- Nevada licensed OTP wholesale dealers may purchase from any entity, as they are responsible to remit the excise tax.
- Retailers must verify wholesaler is licensed as a Nevada OTP dealer.
- Review dealer list on the Department's web site.
- [Nevada Wholesale Dealer Directory](#)



EXCISE TAX (OTP)

- Tax is 30 percent of the wholesale price paid
- Tax must be collected and remitted to the Department by the wholesale dealer
- Wholesale Dealer is entitled to a collection allowance
- Dealer who sells or distributes OTP without paying the tax is guilty of a misdemeanor



CONTRABAND TOBACCO PRODUCTS

- It is unlawful to possess or sell contraband tobacco products even in a vending machine
- Contraband Tobacco products values:
 - \$25 to \$249, 1st offence -- misdemeanor.
 - Subsequent offence -- category “D” felony.
 - >\$250, 1st offence -- gross misdemeanor.
 - Subsequent offence -- category “C” felony.



CONTRABAND TOBACCO PRODUCTS

- The Department and its agents are required to seize all counterfeit stamps, contraband tobacco products, and tobacco manufacturing machinery found in Nevada
- Example roll-your-own machines



REQUIRED RECORDS

- All invoices of tobacco products which wholesale dealers hold, purchases, delivers or sells in Nevada
- Invoice must show the name and address of wholesale dealer and the date of purchase
- Must be maintained for a period of 5 years from the date of purchase



WRITTEN RESPONSE

Most tax issues can be addressed by contacting the Department of Taxation. Please be advised that any responses to inquiries made to the Department are only binding if put in writing, such as Nevada Revised Statutes, Administrative Code, Nevada Tax Notes, or in written correspondence provided by the Department



DEPARTMENT OF TAXATION

CONTACT INFORMATION

**Office Hours: Monday-Friday 8:00 AM – 5:00 PM
(Except on Holidays)**

**Contact our Call Center at
1-866-962-3707
*(closed during lunch)***

Southern Nevada:

Grant Sawyer Office Building
555 E. Washington Avenue
Suite 1300
Las Vegas, NV 89101

OR

2550 Paseo Verde Parkway
Suite 180
Henderson, NV 89074

Carson City:

1550 College Parkway
Suite 115
Carson City, NV 89706-7937

Reno:

4600 Kietzke Lane
Building L, Suite 235
Reno, NV 89502

