DATE: December, 2001

SUBJECT: Retail Licensing Requirements

TO: All Pennsylvania Cigarette Retailers

CIGARETTE TAX BULLETIN 01-03

In an effort to inform our cigarette retail accounts of their licensing requirements, the following is being provided as a reminder of each retailer’s licensing requirements.

72 P.S § 206 – A: Licensing of retailers

Applicants for retail license or renewal thereof shall meet the following requirements:

(1) The premises in which the applicant proposes to conduct business are adequate to protect the revenues.

(2) The applicant shall not have failed to disclose any material information required by the Department, including information that the applicant has complied with this article by providing a signed statement, under penalty of perjury, of adherence to State presumptive minimum prices or written approval from the Department to sell at a specific different price.

(3) The applicant shall not have any material false statement in the applications.

(4) The applicant shall not have violated any provision of this article.

(5) The applicant shall have filed all required State tax reports and paid any State taxes not subject to a timely perfected administrative or judicial appeal or subject to a duly authorized deferred payment plan.

Please visit the Department of Revenue’s website www.revenue.pa.gov for additional information.