

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE**



DAS98(11-01)

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.