



Tobacco Wholesale Dealer Permit Application Packet

Louisiana Office of Alcohol & Tobacco Control
K O Commissioner

APPLICATION INFORMATION

For questions about or assistance with this application contact: (225) 925-4041

Who Must Complete This Application: Any person, corporation, partnership, LLC or other organization shall complete this application and obtain a permit before selling or engaging in the business of selling cigarettes, cigars, or other tobacco products at wholesale or before receiving unstamped and/or non-paid cigarettes at wholesale or any or all of the articles taxed in accordance with Title 47 of the Louisiana Revised Statutes of 1950. *Note:* Louisiana issues permits per location; thus a separate tobacco wholesale dealer application and permit is required for **each** "place of business."

Permit Fees

- | | | |
|------------------------------|-------------------|------------|
| ➤ Wholesale Dealer Permit | \$75.00 | T-WD |
| ➤ Stamping Agent Designation | No Additional Fee | T-WD-SP |
| ➤ Exporter License | No Additional Fee | T-WD-SP-EX |

Tobacco Wholesale Dealer Permit Classifications

Wholesale Dealer: means a dealer whose principal business is that of a wholesaler, who sell cigarettes, cigars, or other tobacco products to retail dealers for the purpose of resale, who is a bona fide wholesaler, and fifty percent of whose total tobacco sales are to retail stores other than its own or its subsidiaries within LA. Wholesale dealer shall include any person in the state who acquires cigarettes solely for the purpose of resale in vending machines, provided such person services fifty or more cigarette vending machines in LA other than his own.

Stamping Agent: means a wholesale dealer that is authorized to affix tax stamps to packages or other containers of cigarettes under R.S. 47:843 et seq. or any dealer that is required to pay the excise tax or tobacco tax imposed pursuant to R.S. 47:841 et seq. on cigarettes. A stamping agent designation shall be issued to a dealer that engages in the business of purchasing unstamped or non-tax paid cigarettes that meets all requirements of a wholesale dealer as defined by this Chapter, the provision of R.S. 26:906(H), and any rules or regulations issued in connection therewith. *Note:* applicant must qualify as a tobacco wholesale dealer to be eligible to receive a stamping agent designation.

Exporter License: means the stamping agent designation as set forth in R.S. 26:902(5)(b). The holder of a valid stamping agent designation that engages in interstate business or affixes tax stamps of another state shall first obtain an exporter license allowing it to purchase or possess unstamped or non-tax paid cigarettes. *Note:* Applicant must qualify as a tobacco wholesale dealer and as a stamping agent to be eligible to receive an exporter license.

Louisiana Office of Alcohol and Tobacco Control
8585 Archives Ave., Baton Rouge, LA 70809
PO Box 66404, Baton Rouge, LA 70896
(225) 925-4041
www.atc.la.gov

General Definitions

Brand Family: means all styles of cigarettes sold under the same trade mark and differentiated from one another by means of additional modifiers or descriptors, including but not limited to “menthol,” “lights,” “kings” and “100s,” and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.

Cigar: includes any roll of tobacco for smoking, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.

Cigarette: includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated, or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco. The term cigarette also has the meaning provided in R.S. 13:5062(4).

Importer: means any person in the United States to whom non-tax paid cigarettes manufactured in a foreign country are shipped or consigned, any person who removes cigarettes for sale or consumption in the United States from a customs bonded manufacturing warehouse, and any person who smuggles or otherwise lawfully brings cigarettes into the United States.

Manufacturer: means anyone engaged in the manufacture, production, or foreign importation of tobacco products.

Package: means any pack or other container on which a stamp could be applied consistent with and as required by R.S. 47:841 et seq. that contains one or more individual cigarettes for sale.

Person: means any natural person, trustee, company, partnership, corporation, or other legal entity.

Place of Business: means the place where tobacco orders are received, or where the taxable tobacco articles are sold, or if sold by a retail dealer upon a railroad train or on or from any other vehicle, the vehicle on which or from which the taxable articles are sold by the retail dealer. It also includes the establishment where vending machine permits are located.

Purchase: means acquisition in any manner, for any consideration. The term shall include transporting or receiving product in connection with a purchase.

Sale or Sell: means any transfer, exchange, or barter in any manner or by any means for any consideration. The term shall include distributing or shipping product in connection with a sale. References to sale “in” or “into” a state refer to the state of the destination point of the product in the sale, without regard to where title was transferred. References to sales “from” a state refer to the sale of cigarettes that are located in that state to the destination in question without regard to where title was transferred.

Sales Entity Affiliate: means any entity that sells cigarettes that it acquires directly from a manufacturer or importer and is affiliated with that manufacturer or importer as established by documentation received directly from that manufacturer or importer to the satisfaction of the attorney general. Entities are affiliated with each other if one, directly or indirectly through one or more intermediaries, controls or is controlled by or is under common control with the other.

Smokeless Tobacco: means any finely cut, ground, powdered, or leaf tobacco that is intended to be placed in the oral or nasal cavity.

Smoking Tobacco: includes granulated, plug cut, crimp cut, ready rubbed, and any other kind and form of tobacco prepared in such manner as to be suitable for smoking in pipe or cigarette.

Stamp: means the impression, devise, stamp, label or print manufactured or printed as prescribed by the secretary by the use of which tax levied hereunder is paid. By way of extension, and not limitation, the term “stamp” means any impression or character affixed to or which be stamped upon commodities by metered stamping machine or device by use of which the tax levied hereunder is paid.

State Directory: means the directory compiled by the attorney general under R.S. 13.5073, or, in the case of reference to another state’s directory, the directory compiled under the similar law in that other state.

Tobacco Product: means any cigar, cigarette, smokeless tobacco or smoking tobacco.

Additional Information

- Wholesale Dealer Permits are valid for one year and expire on December 31st each year.
- Wholesale Dealers must comply with the provisions of R.S. 13:5071 et seq., R.S. 26:901 et seq., R.S. 47:841 et seq. and all regulations promulgated in accordance therewith.
- Visit www.atc.la.gov for a current version of Louisiana's tobacco laws and regulations.
- Wholesale dealers shall verify the manufacturer and brand family of any cigarettes distributed in Louisiana are listed on the state directory.
- Wholesale dealers shall verify that all cigarette packs distributed in Louisiana are affixed with a Louisiana tax stamp prior to distribution.
- Wholesale dealers shall remit all mandated excise taxes.
- Wholesale dealers shall verify that tobacco products are distributed only to retail dealers holding a valid and current retail dealer permit.
- Wholesale dealers must maintain all unstamped cigarettes in a bonded warehouse and must keep any interstate stock in a separate part of the building.
- Wholesale dealers may sell its cigarettes from this state into another state only if it first affixes the stamp required by the other state to the package containing the cigarettes.
- Wholesale dealers shall immediately notify ATC, LDR and the AG of any changes to their contact information (e.g.: email address, mailing address, phone number, fax number, etc).
- If applicant's business is located outside of Louisiana, you must appoint a representative inside Louisiana to receive service of process.
- Violation of provisions set forth in R.S. 13:5071 et seq., R.S. 26: 91 et seq., or R.S. 841 et seq. may result in the suspension or revocation of a dealer's permit(s) or assessment of a monetary penalty.

CHECKLIST OF ITEMS TO SUBMIT WITH APPLICATION

- ✓ If incorporated, your application must include a copy of corporate charter, articles of incorporation and certificate from the Secretary of State of your state of domicile.
- ✓ If a partnership, your application must include a copy of the partnership agreement.
- ✓ If an LLC, your application must include a copy of your organizational registration from the Louisiana Secretary of State.
- ✓ Provide proof of the bond(s) required by R.S. 47:848A and/or 849C on file with the excise tax division of the Louisiana Department of Revenue.
- ✓ If stamping agent, provide proof of direct purchasing contract(s) with tobacco manufacturer(s), importer(s) or supplier(s).
- ✓ Provide a diagram and photographs of applicant's warehouse.
- ✓ Provide photographs of the stamping machinery to be used in stamping cigarettes (if applicable).
- ✓ Application must be signed by the sole proprietor or by a duly authorized agent, partner or officer.
- ✓ If any person with an ownership in the business has been convicted of a felony, you must complete the Schedule F form included in this application packet.
- ✓ To avoid delays in your application process, verify that you have fully completed the application packet and applicable Schedules prior to submission.

LOUISIANA TOBACCO WHOLESALE DEALER APPLICATION

Permit #

CLASS

Select the applicable permit classification:

- WHOLESALE DEALER (T-WD)
- STAMPING AGENT (T-WD-SP)
- EXPORTER LICENSE (T-WD-SP-EX)

OWNER INFORMATION

Type of Ownership: (*circle one*): Individual · Partnership · Corporation · Limited Liability Corporation (LLC)

Applicant Name (*name of individual, partnership, etc.*): _____

Trade Name: _____

Official Mailing Address (street/city/state/zip): _____

Contact Person: _____ Business Phone: (____) _____ Cell Phone: (____) _____

Email address: _____ Business Website: _____

Has applicant or any owner, member officer or director of the partnership, corporation, or LLC that you represent been convicted of a felony? YES NO

- If YES, Complete Schedule F for each conviction.

Have you or any owner, member, officer or director of the partnership, corporation, or LLC that you represent ever been convicted of a violation of Chapter 8 of Title 47 of the Louisiana Revised Statutes? YES NO

- If YES, please explain: _____

BUSINESS INFORMATION

Physical Address of Warehouse: _____

Parish/County: _____ Contact for Service of Process in LA: _____

Is applicant's principal business to sell cigarettes, cigars and other tobacco products to retail dealers for the purpose of resale? YES NO If NO, please explain: _____

Applicant Intends to Distribute (*check all that apply*):

Cigarettes Pipe Tobacco Roll Your Own Tobacco Cigars Smokeless Tobacco

Will applicant distribute cigarettes or roll-your-own in Louisiana? YES NO

Will applicant purchase unstamped or non-tax-paid cigarettes or roll-your-own? YES NO (if yes, complete stamping agent section)

Will applicant engage in interstate business or affix stamps of another state? YES NO (if yes, complete exporter section)

Does applicant hold a bond as required by La. R.S. 47:848A? YES NO

List any other states where applicant holds a tobacco dealer permit/license: _____

List any retail locations affiliated with applicant and/or applicant's subsidiaries: _____

Wholesale dealer applicants must complete Schedule C of this application packet

STAMPING AGENT INFORMATION

Has applicant received authorization from the Department of Revenue to purchase tobacco tax stamps?

YES NO

List all tobacco manufacturers/suppliers/importers with which applicant has a direct purchasing agreement/contract: _____

List any dealers (other than a manufacturer/supplier/importer) from which applicant will purchase unstamped cigarettes: _____

Has applicant had a stamping agent designation terminated in any other state? YES NO

If YES, please list/provide details: _____

Applicant certifies, under penalty of perjury, to comply fully with the provisions for La R.S. 13:5077? YES NO

*****Stamping agent applicants must complete Schedules D and E of this application packet*****

EXPORTER INFORMATION

Does applicant certify that it will only purchase or possess any cigarettes or roly-your-own of a manufacturer or brand family not listed on the state directory solely for sale or transfer into another state? YES NO

Will applicant maintain all cigarette inventory purchased or possessed for transportation into another state in a separate and distinct area within its warehouse? YES NO

Does applicant waive any confidentiality laws as necessary to permit the commissioner to create and make available the directory required by La R.S. 26:921(c)? YES NO

Does applicant hold a bond to engage in interstate business as required by R.S. 47:849(c)? YES NO

SWORN STATEMENT/CERTIFICATION OF AUTHENTICITY

I CERTIFY that I am an owner, or duly authorized agent, partner or officer of applicant. I further certify, under the penalties of perjury, that I hereby apply for the tobacco wholesale dealer permit indicated on this application, that I have fully examined and understand this application and all accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Signature: _____ Title: _____

Print your name: _____

Sworn to and subscribed to me this _____ day of _____, 20_____

In the parish of _____, State of _____

Notary Public's Signature: _____ License Number: _____

Print Name of Notary Public: _____



SCHEDULE D
Stamping Agent Certification

Louisiana Office of Alcohol & Tobacco Control
Lwepc'Nqo dctf, Commissioner

Pursuant to La R.S. 26:906H, Applicant for a tobacco wholesale dealer stamping agent designation **HEREBY CERTIFIES** to:

- Affix stamps as set forth in R.S. 47:843(D);
- Pay to the state all taxes applicable under R.S. 47:841 et seq. on cigarettes it sells or present documentation demonstrating that such taxes were paid prior to the sale;
- Provide complete and accurate reports as required by this Chapter, R.S. 13:5071 et seq., or R.S. 47:841 et seq. and certify monthly that it has complied with all requirements therein;
- Comply generally with all other provisions set forth in R.S. 47:841 et seq.;
- Consent to the jurisdiction of the state to enforce the requirements of this Chapter and waive any claim of sovereign immunity to the contrary;
- Waive all confidentiality laws necessary to permit the commissioner to create and make available the list describe in R.S. 26:921(B) and to share information reported under this Chapter with the taxing or law enforcement authorities of other states; and
- Applicants for a stamping agent designation located outside of the state shall appoint an agent in the state for service of process in connection with enforcement of this Chapter and the provisions of R.S 13:5061 et seq., and R.S. 47:841 et seq.

Signature: _____ Title: _____

Print your name: _____

Sworn to and subscribed to me this _____ day of _____, 20_____

In the parish of _____, State of _____

Notary Public's Signature: _____ License Number: _____

Print Name of Notary Public: _____

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SCHEDULE F
Felony Conviction Information
Louisiana Office of Alcohol & Tobacco Control
Lwpc'Nqo dctf, Commissioner

Instructions: This form should be completed for any owner, officer, member, director, shareholder, or partner of applicant who has been convicted of a felony and seeks lawful issuance of a tobacco wholesale dealer permit. This form must be supplemented with official court documentation detailing the status of the conviction (e.g. documentation of pardon; completion of probation; final discharge; etc.).

Owner Name of Business:	Trade Name of Business:
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Individual Information:

Name (print/type full legal name)		ID #, State (Driver's License, State ID, etc)	Phone Number (Primary Contact #) () -	
Date of Birth (month, day, & year)	Age	Sex	Social Security Number	Race

Charge/Conviction Information: (You must attach a court record of the disposition of each felony charge/conviction)

Enter Type of Felony Conviction and Statute Number:	
Date of Conviction:	Date of Final Discharge:

I affirm that I have been convicted of felony, which is not considered a crime of violence as defined in R.S. 14:2(13), and that ten or more years have elapsed since the completion of sentence and final discharge. A copy of official documentation attesting this fact is attached hereto.

Signature: _____	Title: _____
Print/Type your name: _____	
Sworn to and subscribed to me this _____ day of _____, 20	
in the parish/county of _____	State of _____
Notary Public's Signature: _____	Print Name of Notary Public: _____

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A Note from the Louisiana Office of Alcohol & Tobacco Control

As the agency tasked with regulating alcoholic beverage and tobacco commodities, one of our main goals here at ATC is to promote awareness and understanding throughout the industry of the Alcoholic Beverage and Tobacco Laws and Regulations. As such, we feel that it may be helpful to provide you with a few commonly un-known or misunderstood provisions of law. Did you know...

- Licensed Louisiana retail dealers of alcohol and tobacco products can only purchase their inventory from licensed Louisiana wholesale dealers.
- 6% price mark-up provisions apply to alcohol and tobacco products.
- Permits are issued per location address and only one alcoholic beverage permit can be issued to an address (i.e. you cannot have two classes of permits at one address).
- **Public habitable area** means publicly accessible space, within a structure, which is permanent in nature, is in compliance with applicable building codes, is fully enclosed and climate controlled.
- Employees selling or serving alcoholic beverage and tobacco products must obtain a Responsible Vendor Certification within 45 days of employment.
- Retail dealers are required to maintain alcoholic beverage and tobacco invoices as well as employee records on the licensed premise at all times.
- Managers must be registered and certified by ATC. It is important to supply a Schedule A on all appointed managers.
- ATC is authorized to accept documentation and provide information to anyone registered with a business. As such, it is imperative, for the safety your business information, to maintain current ownership and management records with ATC.
- Smoking is not allowed on any areas of a Class B, C (package stores), or AR premise (restaurant).
- Placing signs provided by wholesalers/suppliers outside your business is prohibited (this also includes utility items such as table umbrellas).
- The sale of single cigarettes is prohibited.

A complete copy of the Alcoholic Beverage and Tobacco laws and regulations can be downloaded from the ATC website at www.atc.la.gov. We are always happy to assist you with any questions or concerns at (225)925-4041. Additionally, we encourage you to help us promote responsible business practices by reporting violations of the alcoholic beverage and tobacco laws to our complaint line at (225)925-4070.