



# Texas Application for E-Cigarette Retailer Permit

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TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

## Who Must Submit This Application

You must submit this application if –

- you are a sole owner, partnership, corporation or other organization that intends to do business in Texas;
- you intend to offer for sale any e-cigarette products;
- you intend to store any e-cigarette products; or
- you intend to make a delivery sale or ship e-cigarettes in conjunction with a delivery sale.

## Definition of Retailer

Any person who –

- engages in the practice of selling **e-cigarette products** to consumers and includes the owner of a vehicle from which these products are sold.

## General Definitions

**Place of business** – means a commercial business location where e-cigarette products are:

- sold;
- kept for sale or consumption;
- otherwise stored; **or**
- a vehicle from which e-cigarette products are sold.

**Commercial business location** – means the entire office, plant or area of the business in any one location owned or leased by the same proprietor where the Lessor allows the space to be used for business purposes. The location **must** have regular, posted business hours and **cannot** be a residence, a postal box of any type or a unit in a public storage facility. Use street address and number, city, state and ZIP code - NOT P.O. Box or rural route and box number.

**Delivery sale** – means a **sale of e-cigarette products** delivered to a consumer for personal consumption in this state in which the purchaser submits the order for the sale:

- by means of telephone or other method of voice transmission;
- by using the mail or any other delivery service; or
- through the Internet or another on-line service; or
- the e-cigarette products are delivered by use of the mail or another delivery service.

A sale of e-cigarette products is a delivery sale regardless of whether the seller is located within or outside Texas.

**In-service date** – the date the vehicle is displayed for retail sales of e-cigarette products.

**Additional Information**

**Each E-cigarette Retailer Permit Holder –**

- must keep the permit on public display at the place of business for which the permit was issued.
- who has a permit assigned to a vehicle shall post the permit in a conspicuous place on the vehicle.
- must also have an active sales tax permit for each commercial business location from which e-cigarette products are sold. This includes owners of vehicles from which e-cigarette products are sold and any person who sells e-cigarettes on the Internet or by telephone or mail order.

**Records –**

- E-cigarette Retailers must collect, report and remit sales tax on all sales of e-cigarette products monthly, quarterly or yearly depending on the volume of sales.

Your permit **MUST** be prominently displayed in your place of business.

**E-cigarette Retailer Permits**

- E-cigarette Retailer permits are non-transferable and non-assignable.
- New e-cigarette retailer permits are valid from the date of issuance through May 31 of each even numbered year.
- Renewals are valid for two years, beginning June 1 of each even numbered year and expiring on May 31 of each even numbered year.

Allow a minimum of 16 business days for processing the application.

**Permit Fee**

- The \$180 permit fee for the e-cigarette retailer permit is prorated over a two year permit period. (Example: June 1, 2020 - May 31, 2022; June 1, 2022 - May 31, 2024, etc.)
- During the last three months of the permit period, the Comptroller may collect the prorated permit fee for the current permit period and the fee for the next permit period.
- If at the time of application, the applicant DOES NOT hold a valid tobacco retailer permit under 154.101, 154.102 or 155.041, Tax Code, for the same business location, use PERMIT FEE TABLE ONE below to calculate your permit fee due.

**Permit Fee Table One**

| EVEN YEAR | JANUARY  | FEBRUARY | MARCH    | APRIL                  | MAY                    | JUNE                 | JULY     | AUGUST   | SEPTEMBER | OCTOBER  | NOVEMBER | DECEMBER |
|-----------|----------|----------|----------|------------------------|------------------------|----------------------|----------|----------|-----------|----------|----------|----------|
|           |          |          |          | \$202.50*<br>*PRORATED | \$195.00*<br>*PRORATED | 187.50*<br>*PRORATED | \$180.00 | \$172.50 | \$165.00  | \$157.50 | \$150.00 | \$142.50 |
| ODD YEAR  | JANUARY  | FEBRUARY | MARCH    | APRIL                  | MAY                    | JUNE                 | JULY     | AUGUST   | SEPTEMBER | OCTOBER  | NOVEMBER | DECEMBER |
|           | \$127.50 | \$120.00 | \$112.50 | \$105.00               | \$97.50                | \$90.00              | \$82.50  | \$75.00  | \$67.50   | \$60.00  | \$52.50  | \$45.00  |
| EVEN YEAR | JANUARY  | FEBRUARY | MARCH    | APRIL                  | MAY                    | JUNE                 | JULY     | AUGUST   | SEPTEMBER | OCTOBER  | NOVEMBER | DECEMBER |
|           | \$37.50  | \$30.00  | \$22.50* | \$15.00*               | \$7.50*                |                      |          |          |           |          |          |          |

If at the time of application, the applicant holds a valid tobacco retailer permit under 154.101, 154.102 or 155.041, Tax Code, for the same business location, use PERMIT FEE TABLE TWO below to calculate your permit fee due.

**Permit Fee Table Two**

| EVEN YEAR | JANUARY | FEBRUARY | MARCH   | APRIL                  | MAY                   | JUNE                  | JULY    | AUGUST  | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
|-----------|---------|----------|---------|------------------------|-----------------------|-----------------------|---------|---------|-----------|---------|----------|----------|
|           |         |          |         | \$101.25*<br>*PRORATED | \$97.50*<br>*PRORATED | \$93.75*<br>*PRORATED | \$90.00 | \$86.25 | \$82.50   | \$78.75 | \$75.00  | \$71.25  |
| ODD YEAR  | JANUARY | FEBRUARY | MARCH   | APRIL                  | MAY                   | JUNE                  | JULY    | AUGUST  | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
|           | \$63.75 | \$60.00  | \$56.25 | \$52.50                | \$48.75               | \$45.00               | \$41.25 | \$37.50 | \$33.75   | \$30.00 | \$26.25  | \$22.50  |
| EVEN YEAR | JANUARY | FEBRUARY | MARCH   | APRIL                  | MAY                   | JUNE                  | JULY    | AUGUST  | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
|           | \$18.75 | \$15.00  | \$11.25 | \$7.50                 | \$3.75                |                       |         |         |           |         |          |          |

**For Assistance**

Contact the Comptroller's office at 800-862-2260 or 512-463-3731, or visit the Comptroller's website at [www.comptroller.texas.gov](http://www.comptroller.texas.gov) if you have questions regarding e-cigarette products. You can also visit a tax specialist at a local field office near you.

**All information provided on this form may be disclosed to the public, upon request, under the Texas Public Information Act, Government Code, Chapter 552.**

*You have certain rights under Chapters 552 and 559, Texas Government Code, to review, request and correct information we have on file about you. Contact us at the address or telephone numbers listed on this form.*

Mail your completed application with the required permit fee to:  
**Comptroller of Public Accounts**  
 111 E. 17th St.  
 Austin, TX 78774-0100

Make check payable to:  
**State Comptroller**

# Texas Application for E-Cigarette Retailer Permit

• Type or print.

**You MUST have an active Sales and Use Tax Permit for the business location on this application (Item 6). If you do not have an active Sales and Use Tax Permit, you must also complete the AP-201, Texas Application for Sales Tax or Use Tax Permit or you can apply online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).**

**TAXPAYER INFORMATION**

1. Enter your 11-digit taxpayer number for reporting Texas Sales and Use Tax or any other Texas taxes or fees.....

2. Legal name of entity (Sole owner or partners; first name, middle initial and last name; corporation or other name)

3. Mailing address for e-cigarette related information  
 (Street and number, P.O. Box or rural route and box number)  
  
 City  State  ZIP code   
 County  Business email address

4. Enter the name and daytime telephone number(s) of the person primarily responsible for this business  
 Name   
 Telephone (Area code and number)  Mobile (Area code and number)  FAX (Area code and number)

**LOCATION INFORMATION**

**NOTE: The commercial business location must have regular, posted business hours and cannot be a residence, a postal box of any type or a unit in a public storage facility.**

5. Commercial business location name

6. Commercial business location address  
 (Use street address, city, state and ZIP code – Do NOT use P.O. Box or rural route and box number.)  
  
 County name

7. Enter the name and telephone number(s) of the person primarily responsible for this commercial business location  
 Name   
 Telephone (Area code and number)  Mobile (Area code and number)  FAX (Area code and number)

8. Is this a commercial business location?.....  YES  NO

9. Is this commercial business location inside the city limits?.....  YES  NO

10. Will you keep product books and records at this location? .....  YES  NO

11. Will you be selling or storing e-cigarette products from this location? .....  YES  NO

12. Do you currently hold an active Cigarette, Cigars and/or Tobacco Retailers Permit at this commercial business location? .....  YES  NO

13. What is the date that you are planning to start selling e-cigarette products from this commercial business location? .....  month  day  year

**DELIVERY INFO.**

**NOTE: State law requires all Internet, mail order and telephone product sellers planning to deliver e-cigarette products to a purchaser in Texas to register their business with the state and collect all applicable state taxes and remit them to the Comptroller's office.**

14. Are you planning to sell e-cigarette products over the Internet, by mail order or by telephone?.....  YES  NO

15. If you answered "YES," in Item 14 above, please provide your email or Web page address.

16. What date are you planning to start selling e-cigarette products over the Internet, telephone or by mail order? ...  month  day  year

# Texas Application for E-Cigarette Retailer Permit



• Type or print.

|   |  |
|---|--|
| Name (same as Item 2)<br><input style="width: 95%;" type="text"/> | Taxpayer number (same as Item 1)<br><input style="width: 95%;" type="text"/> |
|---|--|

VEHICLE INFORMATION

17. Will you be selling e-cigarette products from a motor vehicle? .....  YES  NO

18. Enter the following information for each vehicle (*Use additional sheets or complete Form 69-142 to add additional vehicles, if necessary.*)

| YEAR | MAKE | MODEL | LICENSE PLATE NO. | STATE | MOTOR VEHICLE ID NO. | IN-SERVICE DATE |
|------|------|-------|-------------------|-------|----------------------|-----------------|
|      |      |       |                   |       |                      |                 |
|      |      |       |                   |       |                      |                 |
|      |      |       |                   |       |                      |                 |
|      |      |       |                   |       |                      |                 |

19. If you are selling e-cigarette products from a motor vehicle, where will the business records for the vehicle(s) be maintained?  
**MUST be a commercial location.**  
 (Use street address or directions, city, state and ZIP code – NOT P.O. Box, rural route or public storage facility.)

SIGNATURES

20. I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.

The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, or an authorized representative must sign this application. Representative must submit a power of attorney with application.

Type or print name and title of sole owner, partner or officer

Type or print name and title of partner or officer

Type or print name and title of partner or officer

sign  
here ▶

Sole owner, partner or officer

Partner or officer

Partner or officer

Date of application  
month      day      year

**WARNING. You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at <http://www.Texas.gov>. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.**