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Division of Special Taxes

TOBACCO RETAILER REGISTRATION

Effective July 1, 2007, South Dakota law changed in two important ways regarding the sale and regulation of cigarettes and other tobacco products. All businesses that sell cigarettes or other tobacco products at retail must:

1. Register with the Department of Revenue. There is **NO FEE**, no extra taxes, and no extra filing or reporting requirements for this registration. The registration will work in conjunction with your sales tax license.
2. Purchase their tobacco products from distributors and wholesalers licensed by the State of South Dakota. It is no longer legal to purchase cigars, chewing tobacco, or other tobacco products directly from a manufacturer or from an unlicensed wholesaler. A list of licensed wholesalers and distributors is on our web page at www.state.sd.us/drr2/prospectax. You are required to keep documentation showing you purchased all of your tobacco products from a licensed wholesaler or distributor.

The Department began the process of registering Tobacco Retailers in June by sending letters to sales tax license holders that we identified as Tobacco Retailers. **If your business sells cigarettes or other tobacco products and you received the confirmation letter, you do not need to do anything more to comply with the registration law.** The Department has already registered you as a Tobacco Retailer.

If you did not receive such a letter and you sell cigarettes or other tobacco products, you need to contact the Department to register as a Tobacco Retailer. You can register your business as a Tobacco Retailer in one of three ways.

- Complete a short form on our web page at www.state.sd.us/drr2/prospectax.
- Mail the completed form to: Mickelson Building, Attn: Dept. of Revenue, 1302 E Hwy 14 Suite 1, Pierre, SD 57501-8501.
- Call 605-773-7804 with your sales tax license number and business name.

Business Name:	_____
Sales Tax License Number:	_____
Contact Name & Phone #: (optional)	_____