



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL

100 North Carson Street
Carson City, Nevada 89701-4717

ADAM PAUL LAXALT
Attorney General

WESLEY K. DUNCAN
Assistant Attorney General

NICHOLAS A. TRUTANICH
Chief of Staff

March 18, 2015

VIA EMAIL ONLY

Dear Tobacco Manufacturer:

The State of Nevada's Annual Certificate of Compliance is due on or before April 30, 2015. This Office has updated the State's annual form for the 2015 reporting period. The forms for Participating and Non-Participating Manufacturers may be downloaded from the Nevada Attorney General's website.¹

The Nevada laws governing the sale of tobacco were amended in 2013 by Senate Bill 516 ("SB 516"). This Office sent a letter to Non-Participating Manufacturers regarding these amendments. The letter and the text of SB 516 may be downloaded from the Nevada Attorney General's website as well. All Tobacco Manufacturers are strongly encouraged to read and become familiar with Nevada Revised Statutes (NRS) Chapters 370 and 370A, as amended, which govern tobacco related business activities in Nevada. All Non-Participating Manufacturers should be aware of the specific provisions of NRS 370A.157 which will ultimately require amended escrow agreements to effectuate this law. Our Office will be providing more information on this requirement in the upcoming months.

Nevada law requires all Non-Participating Manufacturers to file quarterly certificates of compliance and make quarterly escrow deposits. Quarterly escrow payments must be made on all cigarettes sold in the State of Nevada, including cigarettes sold on tribal land.

In addition, all Non-Participating Manufacturers must complete and submit TTB Tax Information Authorization Form (Form TTB F 5000.19), in duplicate, authorizing the Nevada Attorney General to receive or inspect the Non-Participating Manufacturer's federal excise tax returns (TTB Form 5000.24) and monthly operational reports (TTB

¹ http://ag.nv.gov/Hot_Topics/Issue/Tobacco/

Form 5210.5) as well as any adjustments, changes or amendments thereto. These forms may be downloaded from the website referenced below.²

Tobacco Manufacturers are also required to comply with the federal Prevent All Cigarette Trafficking (PACT) Act. 2015 Nevada Tobacco Directory listing will not be approved for Tobacco Manufacturers that are delinquent in their PACT Act reporting to this State. Please note that all PACT Acts should be mailed or emailed to the Nevada Office of the Attorney General (tobaccoenforcement@ag.nv.gov) as well as the Nevada Department of Taxation (taxation-adminMSA@tax.state.nv.us). **Please be advised that both the Office of the Nevada Attorney General and the Department of Taxation expect monthly PACT Act submissions, even if there were zero cigarettes shipped into the State for that month.**

If you have any questions regarding the annual certification process or the recent amendments to Nevada's tobacco laws, please do not hesitate to contact our Office.

Sincerely,

ADAM PAUL LAXALT
Attorney General

By: 
Hillary A. Bunker
Senior Deputy Attorney General
Tobacco Enforcement Unit
(775) 684-1209
(775) 684-1275 (fax)

² <http://www.ttb.gov/forms/5000.shtml>