



STATE OF NEVADA  
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## **P.A.C.T. Act Compliance Warning and Registration**

The Prevent All Cigarette Trafficking ("PACT") Act, 15 U.S.C. §§ 375, et seq., became effective June 29, 2010. Per the terms of the Act, all persons who sell, transfer, or ship cigarettes for profit must: (1) register with the United States Attorney General and the state tobacco tax administrator where shipments are delivered or products are advertised for sale, and 2) file reports, no later than the 10<sup>th</sup> of each month, with both the Nevada Department of Taxation and the Nevada Attorney General, fully outlining the quantity, brands, and recipients of cigarette shipments into Nevada. These provisions apply to all tobacco product manufacturers, wholesalers and distributors.

**Please be advised that both the Nevada Attorney General's Office and Department of Taxation expect monthly PACT Act submissions even if there were zero (0) cigarettes shipped into the State in any given month. In addition, always include a completed monthly PACT Act cover page from which is the first page of the Nevada monthly PACT Act form (link provided below).**

PACT Act compliance is deemed to be a requirement for continued listing on the Nevada Tobacco Directory of compliant tobacco product manufacturers. All tobacco product manufacturers that sell, transfer, or ship cigarettes for profit into the State of Nevada must register under the PACT Act and should submit, via email or mail, monthly PACT Act reports to both the Nevada Department of Taxation and the Nevada Attorney General's Office at the following:

Nevada Attorney General's Office  
Tobacco Enforcement Division  
5420 Kietzke Lane, Suite 202  
Reno, Nevada 89511  
[tobaccoenforcement@ag.nv.gov](mailto:tobaccoenforcement@ag.nv.gov)

Nevada Department of Taxation  
Attn: Tobacco Division  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706  
[taxation-adminMSA@tax.state.nv.us](mailto:taxation-adminMSA@tax.state.nv.us)

PACT Act registration information is available from the Federal Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) at:

<https://www.atf.gov/alcohol-tobacco/prevent-all-cigarette-trafficking-act-pact-2009>

To register with the State of Nevada, please file a completed copy of this report and the name, address and phone number of a Nevada registered agent.

Monthly Nevada PACT Act reporting forms are available at:

**NV Tax Dept:** [http://tax.nv.gov/Forms/Cigarette\\_and\\_Other\\_Tobacco\\_Products\\_Tax\\_Forms/](http://tax.nv.gov/Forms/Cigarette_and_Other_Tobacco_Products_Tax_Forms/)

**NV AGO:** [http://ag.nv.gov/Hot\\_Topics/Issue/Tobacco/](http://ag.nv.gov/Hot_Topics/Issue/Tobacco/)

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Phone 775-687-2100 • Fax 775-688-1822 • [www.ag.state.nv.us](http://www.ag.state.nv.us) • E-mail [tobaccoenforcement@ag.nv.gov](mailto:tobaccoenforcement@ag.nv.gov)

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