



STATE OF NEVADA  
OFFICE OF THE ATTORNEY GENERAL

100 North Carson Street  
Carson City, Nevada 89701-4717

CATHERINE CORTEZ MASTO  
*Attorney General*

KEITH G. MUNRO  
*Assistant Attorney General*

THOM M. GOVER  
*Acting Chief of Staff*

March 31, 2014

**VIA EMAIL ONLY**

Dear Tobacco Manufacturer:

The State of Nevada's Annual Certificate of Compliance is due on or before April 30, 2014. This Office has updated the State's annual form for the 2014 reporting period. The forms for Participating and Non-Participating Manufacturers may be downloaded from the Nevada Attorney General's website.<sup>1</sup>

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 Chapters 370 and 370A, as amended, which govern tobacco related business activities in Nevada.

Nevada law requires all Non-Participating Manufacturers to file quarterly certificates of compliance and make quarterly escrow deposits. Starting this year, 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 a TTB Tax Information Authorization Form (Form TTB F 5000.19) 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 Form 5210.5) as well as any adjustments, changes or amendments thereto. These forms may be downloaded from the website referenced below.<sup>2</sup>

<sup>1</sup> [http://ag.nv.gov/Hot\\_Topics/Issue/Tobacco/](http://ag.nv.gov/Hot_Topics/Issue/Tobacco/)

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

Tobacco Manufacturers are also required to comply with the federal Prevent All Cigarette Trafficking (PACT) Act. 2014 Nevada Tobacco Directory listing will not be approved for Tobacco Manufacturers that are delinquent in their PACT Act reporting to this State.

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,

CATHERINE CORTEZ MASTO  
Attorney General

By:



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