



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL
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PACT Act Compliance Warning and Registration

The Prevent All Cigarette Trafficking ("PACT") Act, 15 U.S.C. §§ 375, et seq., became effective June 29, 2010. On December 27, 2020, the PACT Act was amended to apply to electronic nicotine delivery systems (ENDS). As of March 27, 2021, all persons who sell, transfer, or ship cigarettes, including roll-your-own (RYO) tobacco, ENDS, or smokeless tobacco in interstate commerce 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 10th of each month, with both the Nevada Department of Taxation and the Nevada Attorney General, fully outlining the quantity, brands, and recipients of cigarette, RYO tobacco, ENDS, or smokeless tobacco 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 require monthly PACT Act submissions for all entities licensed to sell the aforementioned products into the State even if there were zero (0) qualifying products shipped into the State of Nevada in any given reporting period. Monthly reports must be submitted via email to both agencies at the following:

Nevada Attorney General's Office
Tobacco Enforcement Unit
tobaccoenforcement@ag.nv.gov

Nevada Department of Taxation
Tobacco Division
TaxationPactActReports@tax.state.nv.us

Additionally, shippers of smokeless tobacco and cigarettes, including RYO tobacco, but not including ENDS, must include a completed monthly Nevada PACT Act cover page which is the first page of the Nevada monthly PACT Act form (link provided below) to ensure compliance with NRS 370.327.

PACT Act registration information is available from the 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/

NV AGO: http://ag.nv.gov/Hot_Topics/Issue/Tobacco_Enforcement_Unit_-_Forms/