

# **State of Rhode Island - Division of Taxation**

## **Cigarette Tax**

### **Regulation CIG 89-01**

#### **Licenses**

##### **A. LICENSING REQUIREMENTS**

Each person engaging in the business of selling cigarette products in this state, including any distributor or dealer, shall secure a license from the tax administrator before engaging in that business or continuing to engage therein.

All licenses are issued by the tax administrator on application setting forth in forms prescribed by the tax administrator such information as he may require for the proper administration of chapter 44-20.

No exception is made in the law for persons operating temporary stands or other places where cigarettes are sold only for a limited time. Persons operating such places must first obtain a license from the tax administrator before selling cigarettes therein. A license used for the regular place of business cannot cover a temporary stand located at a place apart from the regular place of business.

##### **B. SUSPENSION OR REVOCATION OF LICENSE**

The tax administrator may suspend or revoke any cigarette license if the licensee fails to comply with any law or ordinance concerning cigarette sales. The tax administrator may also suspend or revoke a license if the licensee does not comply with Title 6, Chapter 13 ("Unfair Sales Practices"). The tax administrator and Division of Taxation agents are empowered to examine the books, records and papers of any licensee to determine proper compliance.

##### **R. GARY CLARK TAX ADMINISTRATOR**

DATE FILED: December 6, 1989

EFFECTIVE DATE: December 31, 1989