

VEHICLE INVENTORY SUPPLEMENT FOR E-CIGARETTE RETAILER PERMIT

NOTE: Use this supplement to add additional vehicle inventory for your existing E-Cigarette Retailer Permit.

- Please type or print.
- Please attach additional sheets, if necessary.
- Do NOT write in shaded areas.

Legal name of owner <input style="width: 550px;" type="text"/>		Taxpayer number <input style="width: 150px;" type="text"/>
VEHICLE	Vehicle year <input style="width: 100px;" type="text"/> Vehicle make <input style="width: 200px;" type="text"/> Vehicle model <input style="width: 250px;" type="text"/>	License plate number <input style="width: 200px;" type="text"/> State <input style="width: 50px;" type="text"/> Motor vehicle identification number (VIN) <input style="width: 300px;" type="text"/>
	What is the first in-service date for this vehicle? <input style="width: 150px;" type="text"/> 1(a) Permit fee due for this vehicle: <input style="width: 100px;" type="text"/> 1(b) Late fee for this vehicle: <input style="width: 100px;" type="text"/> <i>(Refer to the applicable permit period & fee schedule on the back of this form)</i>	
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RECORDS ADDRESS	If your place of business is a vehicle, where will business records for the vehicle(s) listed above be maintained? Use street address or directions, city, state and ZIP Code; <i>NOT</i> P.O. Box, rural route or public storage.) MUST BE A COMMERCIAL LOCATION: <input style="width: 500px;" type="text"/>	
CALCULATION	1. Permit fee due for vehicle listed above: 1(a) <input style="width: 50px;" type="text"/> 1(b) Late fee (if applicable): <input style="width: 50px;" type="text"/> 2. Permit fee due for vehicle listed above: 2(a) <input style="width: 50px;" type="text"/> 2(b) Late fee (if applicable): <input style="width: 50px;" type="text"/> 3. Permit fee due for vehicle listed above: 3(a) <input style="width: 50px;" type="text"/> 3(b) Late fee (if applicable): <input style="width: 50px;" type="text"/> 4. Sum of Permit Fees Due (1(a) plus 2(a) plus 3(a)): 4(a) <input style="width: 50px;" type="text"/> 4(b) Sum of late fees due (1(b) plus 2(b) plus 3(b)): <input style="width: 50px;" type="text"/> 5. TOTAL AMOUNT DUE & PAYABLE: (4(a) plus 4(b)) <input style="width: 50px;" type="text"/>	
SIGNATURES	The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, or an authorized representative must sign this application. The authorized representative must submit a written power of attorney with application. <i>(Attach additional sheets, if necessary.)</i>	
	I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.	
	Type or print name and title of sole owner, partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	Date of application (Mo., day, year) <input style="width: 150px;" type="text"/>
	Type or print name and title of partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	Sole owner, partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>
Type or print name and title of partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	Partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	
Type or print name and title of partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	Partner or officer, or authorized representative. <input style="width: 350px;" type="text"/>	
YOUR PERMIT MUST BE PROMINENTLY DISPLAYED IN YOUR VEHICLE. DISCLOSURE OF INFORMATION PROVIDED ON THIS FORM WILL BE GOVERNED BY THE TEXAS PUBLIC INFORMATION ACT, GOVERNMENT CODE, CHAPTER 552. <i>Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or phone numbers listed on this form.</i>		
Mail your completed application with the required permit fee to: COMPTROLLER OF PUBLIC ACCOUNTS 111 E. 17th Street Austin, TX 78774-0100		Make check payable to: STATE COMPTROLLER

INSTRUCTIONS FOR VEHICLE INVENTORY SUPPLEMENT FOR E-CIGARETTE RETAILER PERMIT

WHO MUST SUBMIT THIS SUPPLEMENT – You must submit this supplement if:

- you currently have an active e-cigarette retailer permit **and**
- you have acquired a new vehicle or are replacing an old vehicle from which e-cigarette sales will take place.

DEFINITIONS:

In-Service Date – the date that the vehicle is displayed for sales of e-cigarette products.

Place of Business – means a commercial business location where e-cigarette products are sold; kept for sale or consumption, or are otherwise stored; or a vehicle from which e-cigarette products are sold. The place of business cannot be a residence.

Storage – means the business location where e-cigarette products are stored or kept. You must store business records at your designated permitted place of business. A residence or a unit in a public storage facility CANNOT be used for such storage.

Commercial Location – means the entire office, plant or area of the business in any one location owned or leased by the same proprietor where the Lessor allows the space to be used for business purposes. The location must have regular, posted business hours and cannot be a residence, a postal box of any type or a unit in a public storage facility.

PERMIT FEE INFORMATION:

E-cigarette products may NOT be sold until you have received the appropriate permit. A permit will **NOT** be issued until payment is received by the Comptroller. If you sell e-cigarette products without a permit, you may forfeit a penalty of up to \$2000 and could possibly have criminal charges filed against you. Each day of operating without a permit is a separate violation. (Sections 147.0151).

*During the last three months of the permit period, the Comptroller may collect the prorated permit fee for the current period AND fee for the next permit period.

RETAILER PERMIT FEE SCHEDULE: The permit period for an e-cigarette retailer begins June 1 and expires on May 31 of each even-numbered year. It is renewed every two years. The permit fee is \$180 per biennium and is prorated over the two-year permit period.

If at the time of application, the applicant **DOES NOT HOLD** a valid tobacco retailer permit under Ch. 154.101, 154.102 or 155.041, Tax Code, for the same business location, use **PERMIT FEE TABLE ONE** to calculate your permit fee due.

PERMIT FEE TABLE ONE

RETAILER PERMIT FEE	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
EVEN YEAR			\$202.50* *PRORATED	\$195.00* *PRORATED	\$187.50* *PRORATED	\$180.00	\$172.50	\$165.00	\$157.50	\$150.00	\$142.50	\$135.00
ODD YEAR	\$127.50	\$120.00	\$112.50	\$105.00	\$97.50	\$90.00	\$82.50	\$75.00	\$67.50	\$60.00	\$52.50	\$45.00
EVEN YEAR	\$37.50	\$30.00	\$22.50*	\$15.00*	\$7.50*							

If at the time of application, the applicant **HOLDS** a valid tobacco retailer permit under Ch. 154.101, 154.102 or 155.041, Tax Code, for the same business location, use **PERMIT FEE TABLE TWO** to calculate your permit fee due.

PERMIT FEE TABLE TWO

RETAILER PERMIT FEE	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
EVEN YEAR			\$101.25* *PRORATED	\$97.50* *PRORATED	\$93.75* *PRORATED	\$90.00	\$86.25	\$82.50	\$78.75	\$75.00	\$71.25	\$67.50
ODD YEAR	\$63.75	\$60.00	\$56.25	\$52.50	\$48.75	\$45.00	\$41.25	\$37.50	\$33.75	\$30.00	\$26.25	\$22.50
EVEN YEAR	\$18.75	\$15.00	\$11.25	\$7.50	\$3.75							

FOR ASSISTANCE:

If you have any questions regarding the completion of this form or e-cigarette permits, you may contact the Texas State Comptroller’s office at (800) 252-1385 or (512) 463-4600. You can also visit our website at www.comptroller.texas.gov.

Legal cites: Health and Safety Code: CH. 147 and 42 U.S.C. sec. 405(c) (2) (C).