

VENDING MACHINE INVENTORY SUPPLEMENT FOR CIGARETTE AND/OR TOBACCO PRODUCTS PERMIT (DECAL)

NOTE: Use this supplement to report your new vending machine inventory.

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



Legal name of owner _____ Taxpayer number _____

1(a) FOR THE MACHINE AT THIS LOCATION, PROVIDE THE FOLLOWING:

MACHINE MAKE OR MANUFACTURER	MACHINE MODEL	MACHINE SERIAL/ID NUMBER	MACHINE "IN SERVICE" DATE	PERMIT/DECAL FEE 1(a)	LATE FEE 1(b)

Trade name of business where the cigarette/tobacco vending machine is located _____ Business phone (Area code and number) _____

Commercial location address of the cigarette/tobacco vending machine _____

City _____ State _____ ZIP Code _____ County _____

Do you own the vending machine from which cigarettes and/or tobacco products will be sold? YES NO

If you do not own the vending machine, list the machine owner's name and mailing address: _____

Do you own the cigarettes and/or tobacco products displayed for sale in the vending machine? YES NO

Where will business records for the vending machine be maintained? Use street address or directions, city, state and ZIP Code; (NOT P.O. Box, rural route or public storage.) **MUST BE A COMMERCIAL LOCATION:** _____

Comptroller Use Only

Job name - **MISCAPP**
Microfilm

■ 00991

■ 8 8 8 1

Reference no. _____

2(a) FOR THE MACHINE AT THIS LOCATION, PROVIDE THE FOLLOWING:

MACHINE MAKE OR MANUFACTURER	MACHINE MODEL	MACHINE SERIAL/ID NUMBER	MACHINE "IN SERVICE" DATE	PERMIT/DECAL FEE 2(a)	LATE FEE 2(b)

Trade name of business where the cigarette/tobacco vending machine is located _____ Business phone (Area code and number) _____

Commercial location address of the cigarette/tobacco vending machine _____

City _____ State _____ ZIP Code _____ County _____

Do you own the vending machine from which cigarettes and/or tobacco products will be sold? YES NO

If you do not own the vending machine, list the machine owner's name and mailing address: _____

Do you own the cigarettes and/or tobacco products displayed for sale in the vending machine? YES NO

Where will business records for the vending machine be maintained? Use street address or directions, city, state and ZIP Code; (NOT P.O. Box, rural route or public storage.) **MUST BE A COMMERCIAL LOCATION:** _____

CALCULATION

1. Permit fee due for vending machine listed above: 1(a)	_____	1(b) Late Fee (if applicable):	_____
2. Permit fee due for vending machine listed above: 2(a)	_____	2(b) Late Fee (if applicable):	_____
3. Sum of Permit Fees Due: 1(a) plus 2(a).....3(a)	_____	3(b) Sum of late fees due: 1(b) plus 2(b)	_____
4. TOTAL AMOUNT DUE & PAYABLE: 3(a) plus 3(b)	_____		

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. (Attach additional sheets, if necessary.)

Date of application (Mo., day, year) _____

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	sign here →	Sole owner, partner or officer, or authorized representative
Type or print name and title of partner or officer, or authorized representative	sign here →	Partner or officer, or authorized representative
Type or print name and title of partner or officer, or authorized representative	sign here →	Partner or officer, or authorized representative

**YOUR PERMIT MUST BE PROMINENTLY DISPLAYED IN YOUR PLACE OF BUSINESS.
DISCLOSURE OF INFORMATION PROVIDED ON THIS FORM WILL BE GOVERNED BY THE
TEXAS PUBLIC INFORMATION ACT, GOVERNMENT CODE, CHAPTER 552.**

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.

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

VENDING MACHINE

VENDING MACHINE

CALCULATION

SIGNATURES

INSTRUCTIONS FOR VENDING MACHINE INVENTORY SUPPLEMENT FOR CIGARETTE AND/OR TOBACCO PRODUCTS PERMIT (DECAL)

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

- you currently have an active retailer cigarette, cigar and/or tobacco products permit **and**
- you have acquired a new vending machine or are replacing an old vending machine from which cigarettes and/or tobacco product sales will take place.

DEFINITIONS:

In-Service Date – the date that the vending machine is displayed for retail sales of cigarettes, cigars and/or tobacco products.

Retailer – means a person who engages in the practice of selling cigarettes and/or tobacco products to consumers and includes the owner of a coin operated cigarette and/or tobacco products vending machine.

Storage – means the business location where cigarettes, cigars and/or tobacco 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. (Except for cigars and tobacco products Manufacturer’s Representatives.)

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.

Late Fee – If you have been selling without a permit, a \$50 late fee will be assessed on each vending machine that is not in compliance with permit requirements. **OPERATING WITHOUT A VALID PERMIT IS PUNISHABLE BY A FINE OF NOT MORE THAN \$2000 PER DAY.**

SPECIAL INSTRUCTIONS:

- According to Texas Tax Code, Sections 154.117(c) and 155.053 (c), each retailer who operates a cigarette vending machine or a vending machine that includes tobacco products shall place a retailer’s permit (decal) on the machine.
- Each vending machine is assigned a unique permit (decal). Carefully affix the assigned permit (decal) to the appropriate vending machine.
- You must submit this supplement for an additional/new vending machine permit/decal at least 20 days prior to the date you wish to start selling products from the vending machine.
- A retailer or other person may not install or maintain a vending machine containing cigarettes or tobacco products in a manner that permits a customer younger than 18 years of age direct access to the cigarettes or tobacco products.
- You must store business records at a permitted place of business.
- Provide the business name and address where the cigarettes and/or tobacco products vending machine will be located. *(Use street address and number or directions, city, state and ZIP Code – NOT P.O. Box or rural route and box number.)*

PERMIT AND FEE INFORMATION:

Cigarettes, cigars and/or tobacco 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 cigarette, cigar and/or tobacco products without a permit, you may incur 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 154.501 and 155.201).

PERMIT FEE

- The \$180 permit fee for the retailer permit is prorated over a two year permit period. *(Example: June 1, 2014 - May 31, 2016; June 1, 2016 - May 31, 2018, etc.)*
- During the last three months of the permit period, the Comptroller may collect the prorated permit fee for the current permit period and the fee for the next permit period.

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*							

FOR ASSISTANCE:

If you have any questions regarding the completion of this form or cigarette, cigar and/or tobacco products tax, you may contact the Texas State Comptroller’s office at 800-862-2260 or 512-463-3731. You can also visit our website at www.comptroller.texas.gov.

Legal cites: TEX.TAX CODE ANN. CH. 154 and CH. 155 and 42 U.S.C. sec. 405(c) (2) (C).