



Texas Application for E-Cigarette Retailer Permit

GLENN HEGAR

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Who Must Submit This Application

You must submit this application if –

- you are a sole owner, partnership, corporation or other organization that intends to do business in Texas;
- you intend to offer for sale any e-cigarette products;
- you intend to store any e-cigarette products; or
- you intend to make a delivery sale or ship e-cigarettes in conjunction with a delivery sale.

Definition of Retailer

Any person who –

- engages in the practice of selling **e-cigarette products** to consumers and includes the owner of a vehicle from which these products are sold.

General Definitions

Place of business – means a commercial business location where e-cigarette products are:

- sold;
- kept for sale or consumption;
- otherwise stored; **or**
- a vehicle from which e-cigarette products are sold.

Commercial business 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. Use street address and number, city, state and ZIP code - NOT P.O. Box or rural route and box number.

Delivery sale – means a **sale of e-cigarette products** delivered to a consumer for personal consumption in this state in which the purchaser submits the order for the sale:

- by means of telephone or other method of voice transmission;
- by using the mail or any other delivery service; or
- through the Internet or another on-line service; or
- the e-cigarette products are delivered by use of the mail or another delivery service.

A sale of e-cigarette products is a delivery sale regardless of whether the seller is located within or outside Texas.

In-service date – the date the vehicle is displayed for retail sales of e-cigarette products.

