IMPORTANT

Nevada Tax Event Specific License Required

TPE23

EVENT SPECIFIC APPLICATION - WHY YOU MAY NEED THIS

Nevada Law requires all exhibitors displaying/distributing cigarettes and/or Other Tobacco Products (OTP*) to have a Nevada license for these products or apply for an Event Specific License from State of Nevada Department of Taxation.

**OTP includes and is not limited to: cigarettes, other tobacco products, alternative nicotine products, vapor products and/or their components; electronic nicotine delivery system, E-Juice products (including zero-nicotine)*

If you are licensed in Nevada or this is not applicable to your company/products, notify Scott Gibson so we can mark this complete and stop additional email reminders from being sent.

The application is free and takes 30 days to process. **If applicable, complete and submit your application directly to the Nevada Department of Taxation by January 23, 2023, applications submitted after will not be accepted.**

If your application is not approved and/or you do not receive the approval letter before the show, you are not allowed to sell or distribute those products.

SUBMIT COMPLETED APPLICATION:

To: Taxation-AdminMSA@tax.state.nv.us
CC: scottgibson@totalproductexpo.com

- ✓ *Submit application once to avoid any confusion with the Nevada Department of Taxation*
- ✓ *Select type of license being applied for at top of application, if unsure check with Nevada Tax*
- ✓ *Complete the application in full, provide licenses as noted and sign/date the last page*
- ✓ *Be sure you use your company physical address on the application, not a residential address*
- ✓ *Include a complete list of products and your best estimate of the quantity you intend to bring*
- ✓ *If bringing in cigarettes, submit your application 60 days in advance of the show*

We encourage you to have your NV Tax License or Event Specific License on display in your booth so it is easier for the Department's and the Attorneys General Investigators to see when in your booth. If applicable and not on display then it must be available upon request.

CONTACT DETAILS AND A LINK TO NEVADA TAX TOBACCO PRODUCTS DEFINITIONS ARE BELOW FOR YOUR REFERENCE.

Tax License Questions / Form Submission:	**Form Download Issues:**
Tobacco Enforcement Unit Department of Taxation E: Taxation-AdminMSA@tax.state.nv.us	**Scott Gibson** Trade Show Operations & Logistics Manager Tobacco Plus Expo E: scottgibson@totalproductexpo.com / T: 805-744-4160

TPE23 Nevada Tax Page (Link & Application) Nevada Tax Event Specific License

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: https://tax.nv.gov
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

APPLICATION FOR EVENT SPECIFIC TOBACCO LICENSING

Nevada strictly regulates the sale and distribution of cigarettes and other tobacco products ("OTP"). Each person selling or distributing cigarettes or OTP must apply to the Department of Taxation and acquire a license. Trade show participants that do not currently hold a Nevada license may sell and/or distribute cigarettes or OTP provided they have applied for an Event Specific Tobacco License at least **30 days** prior to the event and their license has been granted. This license is for the sole purpose of selling approved cigarettes and/or selling or distributing OTP, including roll-your-own ("RYO") cigarette tobacco at the approved location and date(s). Any person who is not granted an Event Specific Tobacco License is precluded from selling or distributing OTP, including RYO, or selling cigarettes, and is subject to seizure of all product brought into Nevada.

INSTRUCTIONS

This application must be completed in its entirety by (1) an unlicensed OTP manufacturer, wholesale dealer or retail dealer, **or** (2) an unlicensed cigarette manufacturer, wholesale dealer or retail dealer if the applicant intends to sell cigarettes and/or sell or distribute OTP, including RYO, at a trade show event in Nevada.

Applicants selling and/or distributing cigarettes or OTP to an end consumer must check "Tobacco Retail." Applicants selling cigarettes to retail dealers attending an industry show must check "Cigarette Wholesale", and if those cigarettes are not currently on the Nevada Tobacco Directory, "Directory Listing" must also be checked. Applicants selling or otherwise distributing OTP to retail dealers attending an industry show must check "OTP Wholesale." Applicants may need to apply or can apply for more than one license, if necessary.

If making OTP sales at the trade show event, tax must be remitted to the Department of Taxation using a one-time OTP tax return. If the OTP was purchased from a Nevada licensed wholesale dealer who has already remitted the tax, tax may be exempted from the sale; however, the sale must be reported on the one-time OTP tax return and proof of the original purchase invoice must be attached to the tax return.

If making sales of unstamped cigarettes, tax must be remitted to the Department of Taxation using a one-time cigarette tax return.

ALL CIGARETTES OFFERED FOR SALE AT THE TRADESHOW MUST BE FIRE STANDARD COMPLIANT PURSUANT TO NEVADA REVISED STATUTES (NRS) 477.172 THROUGH 477.214. CONTACT DANNY BRENNAN FROM THE FIRE MARSHAL'S OFFICE AT 775-684-7526 FOR INFORMATION REGARDNG FIRE STANDARD COMPLIANCE APPROVAL.

Please check which Event Specific Tobacco License(s) you are applying for:

Tobacco Retail Cigarette Wholesale Directory Listing OTP Wholesale

Name of Event: TPE23 / Total Product Expo	Location of Event: Las Vegas Convention Center, Las Vegas, NV 89109
Date(s) of Event: February 22-24, 2023	Promoter of Event: Total Product Expo
Company Name:	Doing Business As (DBA):
Entity Type (Owner, LLC, Corp, Other):	
Company Physical Address:	
Company Mailing Address (if different than above):	
Name/Title of Contact Person:	
Contact E-Mail Address:	
Contact Telephone Number:	Business Website:
List All States This Company Holds a Business License & Provide Current Copies:	List All States this Company Holds a Tobacco License-Provide Current Copies:

List All Owners, Partners, Corporate Officers, Managers, Members, etc.
(If sole proprietor, list only one owner) If Needed, Attach Additional Sheets

Name:	Title:
Residential Address:	City, State, Zip:
Last 4 of SSN:	Percentage Owned:
Name:	Title:
Residential Address:	City, State, Zip:
Last 4 of SSN:	Percentage Owned:
Name:	Title:
Residential Address:	City, State, Zip:
Last 4 of SSN:	Percentage Owned:
Has Any Owner/Officer Been Convicted of a Tobacco Related Crime? ☐ Y ☐ N	Has Any Owner/Officer Received Civil Penalties Related to Tobacco Enforcement? ☐ Y ☐ N

If Yes, Provide Details Including Owner/Officer Name, Final Outcome of all Tobacco-Related Charges and/or Penalties. If Needed, Add Attachment:

BRAND REGISTRATION OF TOBACCO TO BE SOLD OR DISTRIBUTED

ENCLOSE SAMPLE PICTURES OF PACKAGING FOR EACH BRAND

Brand Family Name	Type of Tobacco (ex. Cigarettes, Hookah, Cigars)	Number of Units Brought

AFFIDAVIT OF OWNER/OFFICER

By signing, I swear under penalty of perjury that the information on this form is true and correct, that the products listed on this form will not be sold or distributed in the State of Nevada, with the exception of the applied for location and date(s), and I understand that executing this form does not foreclose any obligation to comply with all other state and federal laws concerning the sale of tobacco products.

_____ _____

Name of Owner or Authorized Officer (print name) Title

_____ _____

Signature Date

Definitions of all tobacco products are below for your convenience.

NRS 370.008 "Alternative nicotine product" defined. "Alternative nicotine product" means any noncombustible product containing nicotine that is intended for human consumption, whether chewed, absorbed, dissolved or ingested by any other means. The term does not include:

1) A vapor product;
2) A product made or derived from tobacco; or
3) Any product regulated by the United States Food and Drug Administration under subchapter V of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 351 et seq.

(Added to NRS by 2015, 2495) — (Substituted in revision for NRS 370.003)

NRS 370.010 "Cigarette" defined. "Cigarette" means all rolled tobacco or substitutes therefor wrapped in paper or any substitute other than tobacco, irrespective of size or shape and whether or not the tobacco is flavored, adulterated or mixed with any other ingredient.

[Part 1:192:1947; A 1951, 124] — (NRS A 1977, 782; 1989, 1517)

NRS 370A.050 "Cigarette" defined. "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:

1) Any roll of tobacco wrapped in paper or in any other substance not containing tobacco;
2) Tobacco, in any form, that is functional in the product, which because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette; or
3) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette described in subsection 1.

➥ The term includes "roll-your-own" tobacco, that is, any tobacco which because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to or purchased by consumers as tobacco for making cigarettes. For the purposes of this section, 0.09 ounces of "roll-your-own" tobacco constitutes one individual cigarette.

(Added to NRS by 1999, 1106)

NRS 370.0318 "Other tobacco product" defined. [Effective January 1, 2020.] "Other tobacco product" means any tobacco of any description, any vapor product, any alternative nicotine product or any product made from tobacco, other than cigarettes.

(Added to NRS by 2007, 2056; A 2015, 2496; 2019, 3590, effective January 1, 2020)

NRS 370.054 "Vapor product" defined. [Effective July 1, 2020.] "Vapor product":

1) Means any noncombustible product containing nicotine or any other substance that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of the shape or size thereof, that can be used to produce vapor from nicotine or any other substance in a solution or other form, the use or inhalation of which simulates smoking.
2) Includes, without limitation:
    a. An electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device; and
    b. The components of such a product or device, whether or not sold separately, including, without limitation, vapor cartridges or other container of nicotine or any other substance in a solution or other form that is intended to be used with or in an electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device, atomizers, cartomizers, digital displays, clearomizers, tank systems, flavors, programmable software or other similar products or devices. As used in this paragraph, "component" means a product intended primarily or exclusively to be used with or in an electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device.
3) Does not include any product:
    a. Regulated by the United States Food and Drug Administration pursuant to subchapter V of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 351 et seq.
    b. Subject to the excise tax on cannabis or cannabis products pursuant to NRS 372A.200 to 372A.380, inclusive.
    c. Purchased by a person who holds a current, valid medical cannabis establishment license pursuant to chapter 678B of NRS.

(Added to NRS by 2015, 2496; A 2019, 3590, effective July 1, 2020)

NEVADA DEPARTMENT OF TAXATION

One-Time OTHER TOBACCO PRODUCTS (OTP) Excise Tax Return

If sales are made, this form must be completed and submitted to the Department of Taxation with payment **no later than the 25th of the month following the event.**

Mail Completed Return With Payment To: **Nevada Department of Taxation**
1550 College Parkway Ste 115
Carson City NV 89706

EVENT INFORMATION

Location of Event:	Date(s) of Event:
Name of Event:	

ATTENDEE INFORMATION

Business Name:	
Doing Business As:	
Business Address:	
Business Phone#:	Business FID#:

OTP EXCISE TAX

SAMPLES ARE NOT INTENDED FOR RESALE PURPOSES

1	Total Wholesale Price of Other Tobacco Products Sold at Event:	
2	Calculated OTP Excise Tax (30% (.3) of Line 1):	
3	Collection Allowance (0.25% (.0025) of Line 2):	
4	**Total OTP Excise Tax Due (Line 2 - Line 3):**	

INSTRUCTIONS

Pursuant to Nevada Revised Statute (NRS) 370.450, OTP is subject to an excise tax of 30 percent and must be remitted by any wholesale dealer who sells or distributes any product made from tobacco, other than cigarettes, alternative nicotine products and vapor products in the State of Nevada. A wholesale dealer is defined as any person who brings or causes to be brought into this State other tobacco products purchased from the manufacturer or a wholesale dealer and who stores, sells or otherwise disposes of such other tobacco products within this State. Wholesale price means the established price for which other tobacco products are sold to a wholesale dealer before any discount or other reduction is made.

Line 1: Enter the wholesale price of all OTP sold during the event.

Line 2: Calculate the OTP excise tax by multiplying Line 1 by 30 percent (.3).

Line 3: Pursuant to NRS 370.450(3), a wholesale dealer is entitled to retain 0.25 percent of the taxes collected to cover the costs of collecting and administering the taxes. Calculate the collection allowance by multiplying Line 2 by .25% (.0025).

Line 4: Enter the Total OTP Excise Tax Due by subtracting Line 3 from Line 2.

If payment is by check or money order, please make it payable to the Nevada Department of Taxation for the full amount of OTP excise tax due.

REQUIRED AUTHORIZED SIGNATURE

By signing below, the person acknowledges that he/she is the person authorized to act on behalf of the above stated business and that all information contained on this form, including any accompanying schedules and statements, has been examined and to the best of his/her knowledge and belief is a true and correct return.

Name of Authorzied Representative:		
Title:	**Phone#:**	**Date:**
Signature:		

NEVADA DEPARTMENT OF TAXATION

One-Time CIGARETTE Excise Tax Return

If sales are made, this form must be completed and submitted to the Department of Taxation with payment **no later than the 25th of the month following the event.**

Mail Completed Return With Payment To: **Nevada Department of Taxation**
1550 College Parkway Ste 115
Carson City NV 89706

EVENT INFORMATION

Location of Event:	Date(s) of Event:
Name of Event:	

ATTENDEE INFORMATION

Business Name:	
Doing Business As:	
Business Address:	
Business Phone#:	Business FID#:

CIGARETTE EXCISE TAX

1	Total Pack Count 20s:	
2	Total Pack Count 25s:	
3	Calculated Cigarette Excise Tax 20s (Line 1 x $1.80):	
4	Calculated Cigarette Excise Tax 25s (Line 2 x $2.25):	
5	**Total Cigarette Excise Tax Due (Line 3 + Line 4):**	

INSTRUCTIONS

Pursuant to Nevada Revised Statutes (NRS) 370.165, cigarettes are subject to an excise tax of 180 Cents a 20 pack and 225 Cents a 25 pack.

Line 1: Enter the total count of <u>all</u> packs of 20 cigarettes sold during the event in which a Nevada revenue tax stamp was not affixed to the package or container of cigarettes.

Line 2: Enter the total count of <u>all</u> packs of 25 cigarettes sold during the event in which a Nevada revenue tax stamp was not affixed to the package or container of cigarettes.

Line 3: Calculate the Cigarette excise tax for 20s by multiplying Line 1 by 180 Cents ($1.80).

Line 4: Calculate the Cigarette excise tax for 25s by multiplying Line 2 by 225 Cents ($2.25).

Line 5: Enter the Total Cigarette Excise Tax Due by adding Line 3 and Line 4.

If payment is by check or money order, please make it payable to the Nevada Department of Taxation for the full amount of Cigarette excise tax due.

REQUIRED AUTHORIZED SIGNATURE

By signing below, the person acknowledges that he/she is the person authorized to act on behalf of the above stated business and that all information contained on this form, including any accompanying schedules and statements, has been examined and to the best of his/her knowledge and belief is a true and correct return.

Name of Authorzied Representative:

Title:	**Phone #:**	**Date:**

Signature: