

Office of Attorney General State of Oklahoma

NOTICE TO OKLAHOMA TOBACCO RETAILERS

You have been identified as a non-tribal retailer of cigarettes or roll-your-own (RYO) tobacco products sold in Oklahoma. This letter is written to ensure that you are fully aware of the type of cigarette and RYO brands your store is lawfully allowed to sell, and the type of tax stamps that are required to be affixed to the packs of cigarettes your store sells. Title 68 O.S. 360.10, authorizes the Oklahoma Attorney General to conduct on premises inspections of tobacco product retailers to determine their compliance with Oklahoma laws regulating the sale of tobacco products. These inspections are in addition to inspections that are conducted by the Oklahoma Tax Commission.

Oklahoma law provides that no cigarette or RYO tobacco product may be sold, offered, or possessed for sale in Oklahoma unless the manufacturer and brand family are listed on the Attorney General's Directory of Compliant Tobacco Product Manufacturers, which is available on the Attorney General's website at http://www.oag.ok.gov/tobacco-enforcement-unit.

A retailer of cigarettes or RYO that sells, offers for sale, or possesses for sale, cigarettes or RYO that are not on the Attorney General's Directory, or cigarettes that are not properly stamped, may be subject to civil and criminal penalties as well as the loss or suspension of its license and the seizure and forfeiture of any non-compliant product.

Agents of the Oklahoma Attorney General will seize any cigarettes and/or RYO if they find any of the following:

- Cigarette brands that are not listed on the Attorney General's Directory
- RYO brands that are not listed on the Attorney General's Directory
- Cigarettes with no tax stamp affixed
- Cigarettes with a ½ or less tax stamp affixed
- Cigarettes with a Tribal tax stamp in a non-Tribal store
- Cigarettes with a tax stamp for a state other than Oklahoma affixed
- Cigarettes or RYO tobacco products for which the retailer does not possess purchase invoices
- A tax-exempt export-only cigarette ("gray market")
- Cigarettes with a counterfeit tax stamp affixed
- Cigarettes not listed on the Oklahoma Fire Marshall's Directory as Fire Safe Compliant

Due to the potential of high employee turnover rates in some stores, we have developed a Quick Reference Sheet to help you, the retailer, be successful in following state law regarding the type of tax stamp required to be affixed to packs of cigarettes. Please post or show the Quick Reference Sheet to employees to ensure your business does not have cigarettes that are improperly stamped. Please also refer to the Oklahoma Attorney General Directory of Compliant Tobacco Product Manufacturers.



Cigarette Quick Reference Sheet

Actions upon receipt of cigarette shipment from cigarette wholesalers:



It is recommended that upon receipt of your cigarette and RYO shipment from your wholesaler, you conduct a thorough inspection of your order and ensure your cigarettes have the proper Oklahoma Tax Stamp (see image above) affixed to the bottom of each pack of cigarettes. This can be done by opening each carton of cigarettes to ensure every pack has the proper Oklahoma "green" tax stamp. Non-tribal stores are only authorized to sell and possess the Oklahoma "green" tax stamp. If you find your cigarettes do not have the green stamp or have less than half a green stamp, contact your wholesaler and have them replace the incorrectly or improperly stamped carton of cigarettes immediately.

NOTE: If you are inspected and you have improperly stamped cigarettes in your store, they will be seized and turned in to the Oklahoma Tax Commission.