

59-14-201 License -- Application of part -- Fee -- Bond -- Exceptions.

- (1) It is unlawful for any person in this state to manufacture, import, distribute, barter, sell, exchange, or offer cigarettes for sale without first having obtained a license issued by the commission under Section 59-14-202.
- (2) Except for the tax rates described in Subsection 59-14-204(2), this part does not apply to a cigarette produced from a cigarette rolling machine.
- (3)
 - (a) A license may not be issued for the sale of cigarettes until the applicant has paid a license fee of \$30 or a license renewal fee of \$20, as appropriate.
 - (b) The fee for reinstatement of a license that has been revoked, suspended, or allowed to expire is \$30.
- (4)
 - (a) A license may not be issued until the applicant files a bond with the commission. The commission shall determine the form and the amount of the bond, the minimum amount of which shall be \$500. The bond shall be executed by the applicant as principal, with a corporate surety, payable to the state and conditioned upon the faithful performance of all the requirements of this chapter, including the payment of all taxes, penalties, and other obligations.
 - (b) An applicant is not required to post a bond if the applicant:
 - (i) purchases during the license year only products that have the proper state stamp affixed as required by this chapter; and
 - (ii) files an affidavit with the applicant's application attesting to this fact.

Amended by Chapter 148, 2013 General Session