

59-14-301 Registration and licensing -- Fee -- Bond exceptions.

- (1) All manufacturers and distributors of all tobacco products, as defined in Section 59-14-102, who are responsible for the collection of tax on tobacco products under this chapter, and all retailers of all tobacco products:
 - (a) shall register with the commission;
 - (b) shall be licensed by the commission under Part 2, Cigarettes; and
 - (c) are subject to the requirements, procedures, and penalties described in Part 2, Cigarettes.
- (2) A fee may not be charged for registration and licensing of manufacturers, jobbers, distributors, or retailers of tobacco products in addition to the cigarette license if such a license is required.
- (3) The commission shall require any manufacturer, wholesaler, retailer, or any other person subject to this section, and who is responsible for the collection of tax on tobacco products under this chapter, to post a bond as a prerequisite to registering. The bond shall be in a form and an amount determined by the commission. If the bond is required under Section 59-14-201, the bond may be a combination, the minimum amount of which shall be \$1,000.

Amended by Chapter 96, 2011 General Session