

TOBACCO PRODUCTS TAX AND LICENSING ACT REGULATIONS

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1.801. TITLE

This chapter shall be called the Tobacco Products Tax and Licensing Act Regulations.

1.802. PAYMENT OF TAX

- A. The forms and payment of tax required under the Tobacco Products Tax and Licensing Act are due on the 15th day of the month following the period to which the tax applies.
- B. Distributors are responsible for filing Forms 800 and 801. If a retailer sells or makes available for sale tobacco product that is not purchased from a licensed distributor, the retailer is responsible for filing Forms 800R and 801R.

1.803. LICENSING

- A. Prior to engaging in the sale or resale of, or making available for sale, tobacco products within the Navajo Nation, retailers and distributors shall obtain a license from the Office of the Navajo Tax Commission.
- B. Licenses shall be issued by the Office of the Navajo Tax Commission upon approval of the application filed by the retailer and distributor. Applications shall be made on a form prescribed by the Office of the Navajo Tax Commission.
- C. If a retailer or distributor engages in the sale or resale of, or makes available for sale, tobacco products at two or more separate places, a separate license for each place of business is required.
- D. The license fee shall be \$50 per calendar year.
- E. The license, or a copy thereof, must be prominently displayed in each place of business. The original must be produced when requested by an official representative of the Office of the Navajo Tax Commission or the designee of the representative.
- F. Licenses are non-transferable.
- G. Unless revoked by the Office of the Navajo Tax Commission, licenses are valid from the date of issuance through the end of that calendar year, and the licensee must apply for renewal for each subsequent year.
- H. A person whose license has been revoked may obtain a new license only upon the payment of a \$200 reinstatement fee, in addition to the license fee, and a showing that the noncompliance for which the revocation was initiated has been corrected. Upon a showing of good cause, the Office of the Navajo Tax Commission may waive some or all of the reinstatement fee.

1.804. EFFECTIVE DATE

These regulations shall go into effect in accordance with the Tax Administration Regulations.