



## DEPARTMENT OF REVENUE

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### MEMORANDUM

TO: Cigarette and Other Tobacco Wholesalers, Cigarette Importer, and  
Cigarette Manufacturer

FROM: Excise Tax Division

DATE: May 20, 2005

SUBJECT: **License & Renewal**

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**License Renewal:** Your current cigarette Wholesaler's license expires June 30, 2005. Please complete the enclosed forms and return them to this Department on or before June 20, 2005. You must include the statutorily required annual license fee of \$10.00.

**New License:** As of July 1, 2005, Cigarette Importers and Cigarette Manufacturers are required to have a license with the Department of Revenue. They must also complete and return the enclosed forms and the \$10.00 application fee to the Department on or before June 20, 2005.

Wholesalers residing outside Wyoming must complete the attached "Designation of Attorney for Services Process" form if one is not on file with the Wyoming Secretary of State's Office. Please return this original form with your completed application and license fee.

Wyoming statutes require the payment of cigarette tax be evidenced by the affixing of stamps upon each package of cigarettes distributed within the state. **The Department will be inspecting cigarette packages at the retail outlets to ensure proper stamping. A proper stamp is defined as a Wyoming cigarette stamp placed on the bottom of the package in the middle of the pack. Either the state or stamp number must be identifiable. One stamp cannot be affixed to more than one package of cigarettes. Please ensure that packages are stamped properly prior to selling to any retailer. Improperly stamped packages will be confiscated during inspections.**

The Department is authorized to sell stamps for **cash only**. Please note that W.S. 39-18-101(a)(i) defines "cash" as United States currency, certified bank checks, or bank cashier's checks payable in United States currency.

Wholesalers who wish to buy stamps with funds other than cash, such as business checks, must post a bond with the Department. The bond should be equivalent to the highest single stamp purchase that will be made during the year. Stamp orders will not be processed if the bond is not in a sufficient amount to cover the stamp order. If you are currently a bonded wholesaler, **please provide a current copy of your surety bond** or continuation certificate when you submit the re-licensing forms.

Thank you for your prompt attention. Please contact your service region at (307) 777-5200 concerning cigarette tax matters.