



BUSINESS LOCATION SUPPLEMENT FOR E-CIGARETTE RETAILER PERMIT

NOTE: Use this supplement to add additional commercial business locations for your existing e-cigarette permit.

• Please type or print.
• Please attach copies if necessary.

	1. Legal name of owner		2. Taxpayer number
BUSINESS LOCATION	3. Business location name		
	4. Business location address where e-cigarette products are sold, kept for sale or consumption, or are otherwise stored		
	City	State	ZIP Code
	County	5. Enter the daytime phone number of the person primarily responsible for this business.	
	6. Is this a commercial business location? _____		
	7. Is this location inside the city limits? _____		
	8. Do you currently hold an active tobacco retailer permit at this location? _____		
	9. What is the first business date that this business location will conduct sales of e-cigarette products? _____		
	10. Are you planning to sell e-cigarette products over the Internet/mail order? _____		
	If "YES", please provide your e-mail or Web page address: _____		
NOTE: State law requires all Internet and mail order e-cigarette product sellers to register their business with the state and collect all applicable state taxes and remit them to the Comptroller's office.			
SUCCESSOR INFORMATION	If you purchased an existing business or business assets, complete Items 11-14; otherwise, skip to Item 15.		
	11. Enter the former owner's trade name. If known, enter the former owner's Texas taxpayer number.		
	Trade name	Taxpayer number of former owner	
	12. Enter the former owner's legal name. If known, enter the former owner's telephone number.		
	Legal name of former owner	Phone (Area code & number)	
Address of former owner (Street & number, city, state, ZIP Code)			
13. Check each of the following items you purchased. (This includes the value of stock exchanged for assets.)			
<input type="checkbox"/> Inventory <input type="checkbox"/> Corporate stock <input type="checkbox"/> Equipment <input type="checkbox"/> Real estate <input type="checkbox"/> Other assets			
14. Enter the purchase price of the business or assets purchased and the date of purchase.			
Purchase price	Date of purchase (Mo., day, year)		
SIGNATURES	The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, or an authorized representative must sign this application. Representative must submit a written power of attorney with application. (Attach additional sheets, if necessary.)		
	Date of application (Mo., day, year)		
	15. I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.		
	Type or print name and title of sole owner, partner or officer	sign here ▶	Sole owner, partner or officer
Type or print name and title of partner or officer	sign here ▶	Partner or officer	
Type or print name and title of partner or officer	sign here ▶	Partner or officer	

INSTRUCTIONS FOR COMPLETING BUSINESS LOCATION SUPPLEMENT FOR E-CIGARETTE RETAILER PERMIT

Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or phone numbers listed on this form.

WHO MUST SUBMIT THIS SUPPLEMENT -

You must submit this supplement if:

- you currently have an **active** e-cigarette retailer permit; **AND**
- you have acquired a **NEW** business location where e-cigarette products business will take place; including delivery sales of e-cigarette products through the Internet or mail order.

GENERAL DEFINITIONS

Business Location Address (Item 4) - Please provide the physical commercial business location address where e-cigarette products are sold; kept for sale or consumption; or are otherwise stored. *(Use street address and number or directions, city, state, and ZIP Code - NOT a P.O. Box or rural route and box number.)*

Commercial Business Location (Item 6) - means the entire premises that your business occupies. The business location where your e-cigarette products are stored or kept cannot be a residence or a unit in a public storage facility.

Delivery Sales (Item 10) - means a sale of e-cigarette products to a consumer in this state in which the purchaser submits the order for the sale by means of telephone or other method of voice transmission, by using the mail or any other delivery service, through the Internet or another on-line service, or the e-cigarette products are delivered by mail or another delivery service. A sale of e-cigarette products is a delivery sale regardless of whether the seller is located within or outside Texas.

Permit Fee

- The \$180 permit fee for the retailer permit is prorated over a two year permit period.
(Example: June 1, 2020 - May 31, 2022; June 1, 2022 - May 31, 2024, ect.)
- During the last three months of the permit period, the Comptroller may collect the prorated permit fee for the current permit period and the fee for the next permit period.

If at the time of application, the applicant **DOES NOT HOLD** a valid tobacco retailer permit under 154.101, 154.102 or 155.041, Tax Code, for the same business location, use PERMIT FEE TABLE ONE to calculate your permit fee due.

Permit Fee Table One

RETAILER PERMIT FEE	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
EVEN YEAR	\$37.50	\$30.00	\$202.50* <i>*PRORATED</i>	\$195.00* <i>*PRORATED</i>	187.50* <i>*PRORATED</i>	\$180.00	\$172.50	\$165.00	\$157.50	\$150.00	\$142.50	\$135.00
ODD YEAR	\$127.50	\$120.00	\$112.50	\$105.00	\$97.50	\$90.00	\$82.50	\$75.00	\$67.50	\$60.00	\$52.50	\$45.00

If at the time of application, the applicant **HOLDS** a valid tobacco retailer permit under 154.101, 154.102 or 155.041, Tax Code, for the same business location, use PERMIT FEE TABLE TWO to calculate your permit fee due.

Permit Fee Table Two

RETAILER PERMIT FEE	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
EVEN YEAR	\$18.75	\$15.00	\$101.25* <i>*PRORATED</i>	\$97.50* <i>*PRORATED</i>	\$93.75* <i>*PRORATED</i>	\$90.00	\$86.25	\$82.50	\$78.75	\$75.00	\$71.25	\$67.50
ODD YEAR	\$63.75	\$60.00	\$56.25	\$52.50	\$48.75	\$45.00	\$41.25	\$37.50	\$33.75	\$30.00	\$26.25	\$22.50

**YOUR PERMIT MUST BE PROMINENTLY DISPLAYED IN YOUR PLACE OF BUSINESS.
THE INFORMATION ON YOUR PERMIT IS PUBLIC INFORMATION.**

Complete this supplement and mail with your payment to:

COMPTROLLER OF PUBLIC ACCOUNTS

111 E. 17th Street
Austin, TX 78774-0100

Make check payable to:

STATE COMPTROLLER

FOR ASSISTANCE

If you have any questions regarding this business location supplement or e-cigarette products you may contact the Texas Comptroller's office at 800-862-2260 or 512-463-3731. You can also visit our website at comptroller.texas.gov.