

Tobacco License Types

"**Cigar dealer**" means any person located within the borders of this state who sells or distributes cigars to a consumer in this state.

"**Cigar distributor**" means any person, whether located within or outside the borders of this state, other than a cigar dealer, who sells or distributes cigars within or into the boundaries of this state and who:

(A) Maintains a warehouse, warehouse personnel, and salespersons who regularly contact and call on cigar dealers; and

(B) Is engaged in the business of:

(i) Importing cigars into this state or purchasing cigars from other cigar manufacturers or cigar distributors; and

(ii) Selling the cigars to cigar dealers in this state for resale but is not in the business of selling the cigars directly to the ultimate consumer of the cigars.

"**Cigar importer**" means any person who imports into or who brokers within the United States, either directly or indirectly, a finished cigar for sale or distribution.

"**Cigar manufacturer**" means any person who manufactures, fabricates, assembles, processes, or labels a finished cigar.

"**Cigarette dealer**" means any person located within the borders of this state who sells or distributes cigarettes to a consumer in this state.

"**Cigarette distributor**" means any person, whether located within or outside the borders of this state, other than a cigarette dealer, who sells or distributes cigarettes within or into the boundaries of this state and who:

(A) Maintains a warehouse, warehouse personnel, and salespersons who regularly contact and call on cigarette dealers; and

(B) Is engaged in the business of:

(i) Importing cigarettes into this state or purchasing cigarettes from other cigarette manufacturers or cigarette distributors; and

(ii) Selling the cigarettes to cigarette dealers in this state for resale but is not in the business of selling the cigarettes directly to the ultimate consumer of the cigarettes.

Such term shall not include any cigarette manufacturer, export warehouse proprietor, or cigarette importer with a valid permit under 26 U.S.C. Section 5712, if such person sells or distributes cigarettes in this state only to cigarette distributors who hold valid and current licenses under Code Section 48-11-4 or to an export warehouse proprietor or another cigarette manufacturer with a valid permit under 26 U.S.C. Section 5712.

"**Cigarette importer**" means any person who imports into or who brokers within the United States, either directly or indirectly, a finished cigarette for sale or distribution.

"**Cigarette manufacturer**" means any person who manufactures, fabricates, assembles, processes, or labels a finished cigarette.

"**Dealer**" means any person who is a cigar dealer, a cigarette dealer, or a loose or smokeless tobacco dealer.

"**Distributor**" means any person who is a cigar distributor, a cigarette distributor, or a loose or smokeless tobacco distributor.

"**Loose or smokeless tobacco dealer**" means any person located within the borders of this state who sells or distributes loose or smokeless tobacco to a consumer in this state.

"**Loose or smokeless tobacco distributor**" means any person who:

(A) Maintains a warehouse, warehouse personnel, and salespersons who regularly contact and call on loose or smokeless tobacco dealers; and

(B) Is engaged in the business of:

(i) Importing loose or smokeless tobacco into this state or purchasing loose or smokeless tobacco from other loose or smokeless tobacco manufacturers or loose or smokeless tobacco distributors; and

(ii) Selling the loose or smokeless tobacco to loose or smokeless tobacco dealers in this state for resale but is not in the business of selling the loose or smokeless tobacco directly to the ultimate consumer of the loose or smokeless tobacco.

"**Loose or smokeless tobacco importer**" means any person who imports into or who brokers within the United States, either directly or indirectly, finished loose or smokeless tobacco for sale or distribution.

"**Loose or smokeless tobacco manufacturer**" means any person who manufactures, fabricates, assembles, processes, or labels finished loose or smokeless tobacco.

Types of Tobacco

"**Cigar**" means any roll for smoking made wholly or in part of tobacco when the cover of the roll is also tobacco. Such term shall include a little cigar.

"**Cigarette**" means any roll for smoking made wholly or in part of tobacco when the cover of the roll is paper or any substance other than tobacco.

"**Little cigar**" means any cigar weighing not more than three pounds per thousand.

"**Loose or smokeless tobacco**" means granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweepings of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, but does not include cigarettes or cigars or tobacco purchased for the manufacture of cigarettes or cigars by cigarette manufacturers or cigar manufacturers.