

## **Cigarette, Tobacco Products, or Tobacco-Related Devices License Information**

Thank you for your interest in the Cigarette, Tobacco Products, or Tobacco-related devices License in St. Paul Park.

In order to obtain a Cigarette, Tobacco Products, or Tobacco-Related Devices License, you must meet all City Code, MN State statutes and rules, all Bureau of Alcohol, Tobacco and Firearms and MN Department of Revenue regulations in regards to tobacco licensing, zoning, and business operation.

You must be a citizen of the United States or a resident alien. You must be at least 18 years old. You must have a good morale character and repute. Within the past five year you must not have been convicted of a felony or a willful violation of a federal, state, ordinance or other regulation relating to tobacco, tobacco products, or tobacco-related devices. (MS 461, 297F, 325D.30, 609.685, and St. Paul Park City Code Chapter 22)

To apply for a Tobacco, Tobacco Products, or Tobacco-related devices License, you will need to:

- Submit proof verifying that the zoning of the property where the business will be located allows for such an endeavor.
- Complete and submit the APPLICATION TO MAKE RETAIL SALES OF CIGARETTE AND OTHER TOBACCO PRODUCTS. Incomplete and/or falsified applications shall not be approved.
- Include required fee of \$125, *payable to the City of St. Paul Park.*
- Sign and submit TENNESSEN WARNING along with application.
- Complete and submit AUTHORIZATION TO COLLECT, USE AND RELEASE INFORMATION along with application.
- Complete and sign CERTIFICATE OF COMPLIANCE DEPT OF REVENUE INFORMATION. Minnesota Tax ID which can be obtained from the MN Department of Revenue and FED ID Number which can be obtained from the Internal Revenue Services.
- Provide Certificate of Insurance for Worker's Compensation coverage or complete and submit CERTIFICATE OF COMPLIANCE MINNESOTA WORKERS' COMPENSATION LAW.

After all submittals are received and deemed complete, your application will be placed on the next Council Agenda. City Council meetings are generally held the first and third Mondays of each month. After approval by the St. Paul Park City Council, your application will be mailed to you.

If you have any questions, please contact the City Clerk at (651) 459-9785.

Sincerely,  
Julie Pelton  
City Clerk

## Enclosures

- CT102 Cigarette Application
- Tennesen Warning
- Authorization to collect, use, and release information
- Certificate of Compliance Dept of Revenue Information
- Certificate of Compliance MN Workers' Compensation
- Minnesota License Requirements for Retailers Fact Sheet

Revised December 2018

**License Application to Make Retail Sales of Cigarette and Other Tobacco Products**

To be completed by applicant when applying for a license with a city or county.

FOR MUNICIPAL USE ONLY

<b>Print or Type</b>	Applicant's Minnesota Tax ID Number		The Minnesota Tax ID must be issued in the same legal name of the licensee below.		License Authority	
					License Number	
					Period Covered	
					Date of Issuance	
	<b>Cigarettes/tobacco products will be sold</b> (a separate license is required for each location or vending machine): <input type="checkbox"/> Over Counter <input type="checkbox"/> Through Vending Machine <input type="checkbox"/> Both				Federal Employer ID Number (FEIN)	
	Licensee's Legal Name				Daytime Phone	
	Business Trade Name (doing business as)				Other Phone Number	
	Complete Address of Business Location (permit location)		County		Fax Number	
City	State	ZIP Code		Email Address		
Mailing Address (if different than business address)	City	State	ZIP Code			

<b>Business Information</b>	<b>Type of legal organization</b> (check one):				
	<input type="checkbox"/> Sole proprietor	<input type="checkbox"/> Minnesota corporation: Enter date of incorporation _____			
	<input type="checkbox"/> Partnership	<input type="checkbox"/> Out-of-state corporation: State of incorporation _____			
	<input type="checkbox"/> Other (describe) _____	Are you registered to do business in Minnesota? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	<b>Corporate officers or partners</b> (attach a list if necessary)				
	Name	Title			
Address	City	State	ZIP Code		
Name	Title				
Address	City	State	ZIP Code		

<b>Statement of Understanding</b>	<b>As a licensed tobacco products or cigarette retailer, I understand that:</b>				
	1. I can purchase cigarettes only from a Minnesota distributor or subjobber who holds a license with the Minnesota Department of Revenue.				
	2. I must obtain a tobacco products distributor license if I purchase untaxed tobacco products from an out-of-state company.				
	3. I may not sell cigarettes affixed with Minnesota Native American stamps unless my retail business is located on a reservation that has a tax agreement with the State of Minnesota.				
	4. I may not purchase from or exchange cigarettes or tobacco products with another retailer.				
	5. I must keep complete and legible cigarette and tobacco products invoices on the licensed premises, or make invoices available within one hour of request, for at least one year after the date of the purchase.				
	6. I know that the Minnesota Department of Revenue and/or law enforcement may conduct cigarette and tobacco inspections of the premises, including inspections of inventory, invoices and licenses, and I understand that a refusal to allow an inspection is grounds for revocation of my license.				
	7. I know that failure to comply with all requirements can result in criminal penalties, including the loss of cigarettes and tobacco products.				

<b>Sign Here</b>	Licensee Signature	Title	Print Name	Date	Daytime Phone
	Licensing Agent's Signature	Title	Print Name	Date	Daytime Phone

**License applicant:** Submit this form to the licensing authority along with the license application.  
**Licensing authority:** Mail, email or fax to:  
 Minnesota Revenue, Mail Station 3331, St. Paul, MN 55146-3331.  
 Fax: 651-556-5236. Email: cigarette.tobacco@state.mn.us

**City of St. Paul Park**

600 Portland Avenue  
St. Paul Park MN 55071

Minnesota Government Data Practices Act – Chapter 13  
**“Tennessee Warning”**

Data is requested from the applicant on various forms. The purpose and intended use of the requested data is to verify the applicant meets all state statute and city code provisions and, if the license or permit is approved, to verify that all required data remains current.

The following data collected, created, or maintained is classified under the Minnesota Government Data Practices Act as Private data **until license approval** when the data becomes **Public**: (13.41, Subd. 5).

1. Data submitted by applicants (including name, email, telephone numbers, and addresses).
2. Orders for hearing and findings of fact.
3. Conclusions of law and specification of the final disciplinary action contained in the record of the disciplinary action.
4. Entire record concerning the disciplinary proceeding.
5. License numbers.
6. License status.

The following data collected, created, or maintained is classified under the Act as private and/or confidential data (Minn. Stat. 13.41, Subd. 2):

1. Active investigative data relating to complaints against any license.
2. The identity of complainants who have made reports concerning licenses or applicants which appear in inactive complaint data unless the complainant consents to disclosure.
3. The information related to unsubstantiated complaints when it is not maintained in anticipation of legal action.
4. Inactive investigative data relating to violations of statutes of rules.
5. Record of disciplinary proceedings, except as limited by the provisions above.
6. Trade secrets, as defined under Minnesota law.
7. Sensitive security and safety information.

Under law, private data may be shared with licensing and inspection employees, approval authorities insurance providers, law enforcement employees, contracted inspection officials, as required by court order and City officials who have a bona fide need for it. The City of St. Paul Park may make any data classified as private or confidential accessible to an appropriate person or agency if the license agency determines that failure to make the data accessible is likely to create a clear and present danger to public health or safety.

We ask that you complete or provide all data requested on the application form(s) unless we have noted that it is not required. Refusal to supply required information may mean that your application cannot be processed.

I READ AND UNDERSTAND THE ABOVE INFORMATION REGARDING MY RIGHTS AS A SUBJECT OF GOVERNMENT DATA.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date



**City of St. Paul Park**

600 Portland Avenue  
St. Paul Park MN 55071

**CERTIFICATE OF COMPLIANCE  
DEPARTMENT OF REVENUE INFORMATION**

Pursuant to Minnesota Statute 270.72 Tax Clearance; Issuance of Licenses, the licensing authority is required to provide to the Minnesota Commissioner of Revenue your Minnesota business tax identification number or the social security number of each license applicant (person signing the application).

Under the Minnesota Government Data Practices Act and the Federal Privacy Act of 1974, we are required to advise you of the following regarding the use of this information:

1. This information may be used to deny the issuance, renewal, or transfer of your license in the event you owe the Minnesota Department of Revenue delinquent taxes, penalties, or interest;
2. Upon receiving this information, the licensing authority will supply it only to the Minnesota Department of Revenue. However, under the Federal Exchange of Information Agreement, the Department of Revenue may supply this information to the Internal Revenue Service.
3. Failure to supply this information may jeopardize or delay the processing of your license issuance.

Please supply the following information and return along with your application:

Type of License:	
Applicant's Name:	
Applicant's Address:	City, State, Zip
Applicant's Phone Number:	
Business Name:	
Business Address:	City, State, Zip
MN Tax ID # OR Social Security Number:	Federal Tax ID #:
If a Minnesota Tax ID number is not required, please explain:	
Signature:	Date:

# Certificate of Compliance

## Minnesota Workers' Compensation Law

This form must be completed by the business license applicant.

**Print in ink or type**

Minnesota Statutes § 176.182 requires every state and local licensing agency to withhold the issuance or renewal of a license or permit to operate a business in Minnesota until the applicant presents acceptable evidence of compliance with the workers' compensation insurance coverage requirement of Minn. Stat. chapter 176. If the required information is not provided or is falsely stated, it shall result in a \$2,000 penalty assessed against the applicant by the commissioner of the Department of Labor and Industry.

A valid workers' compensation policy must be kept in effect at all times by employers as required by law.

License or certificate number (if applicable)	Business telephone number	Alternate telephone number
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Business name (Provide the legal name of the business entity. If the business is a sole proprietor or partnership, provide the owner's name(s), for example John Doe, or John Doe and Jane Doe.)

DBA ("doing business as" or "also known as" an assumed name), if applicable

Business address (must be physical street address, no P.O. boxes)	City	State	ZIP code
County	Email address		

**You must complete number 1 or 2 below.**

**Note:** You must resubmit this form to the authority issuing your license if any of the information you have provided changes.

**1.  I have a workers' compensation insurance policy.**

Insurance company name (not the insurance agent)		
Policy number	Effective date	Expiration date

**I am self-insured for workers' compensation.** (Attach a copy of the authorization to self-insure from the Minnesota Department of Commerce; see [www.mn.gov/commerce/industries/insurance/licensing/self-insurance](http://www.mn.gov/commerce/industries/insurance/licensing/self-insurance).)

**2. I am not required to have workers' compensation insurance because:**

- I only use independent contractors and do not have employees. (See [Minn. Stat. § 176.043](#) for trucking and messenger courier industries; [Minn. Stat. § 181.723, subd. 4](#), for building construction; and [Minnesota Rules chapter 5224](#) for other industries.)
- I do not use independent contractors and have no employees. (See [Minn. Stat. § 176.011, subd. 9](#), for the definition of an employee.)
- I use independent contractors and I have employees who are not required to be covered by the workers' compensation law. (Explain below.)
- I only have employees who are not required to be covered by the workers' compensation law. (Explain below.) (See [Minn. Stat. § 176.041](#) for a list of excluded employees.)

Explain why your employees are not required to be covered

I certify the information provided on this form is accurate and complete. If I am signing on behalf of a business, I certify I am authorized to sign on behalf of the business.

**Print name**

Applicant signature (required)	Title	Date
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If you have questions about completing this form or to request this form in Braille, large print or audio, call (651) 284-5032 or 1-800-342-5354.

# License Requirements for Retailers

## Sales of cigarettes and tobacco products in Minnesota

2

*Cigarette and Tobacco Products Taxes Fact Sheet 2*

Fact Sheet

Businesses that make retail sales of cigarettes and tobacco products to the public in Minnesota are required to have a special retailer's license. This fact sheet summarizes the requirements for obtaining a retailer's license and the responsibilities of a license holder.

### Retail licensing requirements

Retail sellers of cigarettes and tobacco products in Minnesota must have a Minnesota Cigarette and Tobacco Product Retailer's license prior to purchasing or selling cigarettes or tobacco products.

A separate license is required for each location or vending machine from which cigarettes or tobacco products are sold at retail.

Licenses are issued and administered by the city, county or town in which the business is located.

### Responsibilities of license holders

**License display.** You must conspicuously display your license at each retail location so that it is visible to the public, according to your licensing authority's rule.

**Records.** You must keep complete legible records — including invoices of all your cigarette and tobacco product purchases — at each licensed location or at a central location for at least one year after the date of purchase. All invoices must be made available to Department of Revenue staff or law enforcement officers within one hour of request. Failure to produce records may result in your product being seized as contraband.

**Purchases.** You must purchase your inventory of cigarettes and other tobacco products from a licensed Minnesota cigarette and/or tobacco distributor or subjobber. If you make purchases of cigarettes or tobacco products from other sources, you are subject to civil and criminal penalties, and possible seizure of your cigarettes and tobacco products.

**Sales.** You must only sell Minnesota-stamped cigarettes or tobacco products on which Minnesota tax has been paid.

You are not allowed to sell cigarettes below cost, as determined by the Department of Commerce under the Minnesota Unfair Cigarette Sales Act (UCSA). In addition, it is illegal for you to sell cigarettes or tobacco products on which Minnesota tax has not been paid (e.g., items you purchased over the Internet, through mail order or brought in from another state). If you pos-

sess or make illegal sales of cigarettes or tobacco products, you are subject to civil and criminal penalties, and possible seizure of your cigarettes and tobacco products.

**Inspections.** You must allow Department of Revenue staff — without a search warrant — to enter your place of business and inspect the premises, the records you are required to keep, and the packages of cigarettes, tobacco products, and vending devices on the premises.

### Definitions

**Cigarette.** Any roll for smoking made wholly or in part of tobacco that weighs 4.5 pounds or less per thousand:

- (1) the wrapper or cover of which is made of paper or another substance or material except tobacco; or
- (2) wrapped in any substance containing tobacco, however labeled or named, which, because of its appearance, size, the type of tobacco used in the filler, or its packaging, pricing, marketing, or labeling, is likely to be offered to or purchased by consumers as a cigarette, as defined in clause (1), unless it is wrapped in whole tobacco leaf and does not have a cellulose acetate or other cigarette-like filter.

**Invoices.** A detailed list of cigarettes and tobacco products purchased or sold in Minnesota. Each invoice must contain the following items:

- name of the seller
- name of the purchaser
- date of sale
- invoice number
- an itemized list of goods sold including the cigarette brand, number of cartons of each brand, unit price, and identification of tobacco products by name, quantity, and unit price
- any rebates, discounts, or other reductions

**Minnesota Unfair Cigarette Sales Act (UCSA).** In Minnesota the practice of selling cigarettes at below wholesale or retail cost is an unfair and deceptive business practice and an unfair method of competition. UCSA is law enacted to protect the public by prohibiting sales of cigarettes at below wholesale or retail cost.

**Retailer.** Any person who is engaged in Minnesota in the business of selling or offering to sell cigarettes and other tobacco products to consumers.

*Continued*



**Tobacco products.** Any product containing, made or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed or ingested by any other means. Tobacco products include cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; e-cigarettes, e-juice, etc.

The definition excludes any tobacco product that has been approved by the United States Food and Drug Administration and is being marketed and sold exclusively as a tobacco cessation or tobacco dependence product, or for any other medical purpose.

**Penalties**

*Criminal penalties are in addition to any civil penalties that may apply.*

**Unstamped cigarettes or untaxed tobacco products.** It is illegal for any person, other than a licensed distributor or a consumer, to possess, receive, or transport unstamped cigarettes or untaxed tobacco products. It is presumed that any individual possessing more than 4,999 unstamped cigarettes or more than \$350 worth of untaxed tobacco products is not a consumer.

If you, directly or indirectly, purchase for resale cigarettes without the proper stamp affixed, your sales and use tax permit may be revoked.

**Sales of cigarette packages with Indian stamp.** If you are not located on an Indian reservation, it is illegal for you to sell or offer to sell cigarette packages with Indian stamps.

**Sales after license revocation.** If you sell cigarettes or tobacco products after your license has been revoked, you are guilty of a felony.

**Purchases from unlicensed sellers.** It is illegal for you to purchase cigarettes or tobacco products from any person who is not a Minnesota licensed distributor or subjobber.

If you purchase for resale from an unlicensed seller more than 20,000 cigarettes or \$500 or more worth of tobacco products, your sales and use tax permit may be revoked.

**Anonymous tip line**

To report suspected Cigarette or Tobacco Tax violations:

Email: tax.fraud@state.mn.us  
 Phone: 651-297-5195 or 1-800-657-3500  
 Fax: 651-556-3105

<b>Criminal penalties</b>	
	<b>Penalty</b>
<b>Unstamped cigarettes</b>	
To possess, receive or transport:	
• fewer than 5,000 .....	Misdemeanor
• 5,000 or more, but fewer than 20,001 .....	Gross misdemeanor
• more than 20,000 .....	Felony
<b>Untaxed tobacco products</b>	
To possess, receive or transport:	
• up to \$350 worth .....	Misdemeanor
• more than \$350, but less than \$1,400 .....	Gross misdemeanor
• \$1,400 or more .....	Felony
<b>Cigarettes with Indian stamp</b>	
To sell or offer to sell:	
• more than 200, but fewer than 5,000 .....	Misdemeanor
• 5,000 or more, but fewer than 20,001 .....	Gross misdemeanor
• more than 20,000 .....	Felony
<b>Cigarette purchases from an unlicensed seller</b>	
To purchase from an unlicensed seller:	
• fewer than 5,000 .....	Misdemeanor
• 5,000 or more, but fewer than 20,001 .....	Gross misdemeanor
• more than 20,000 .....	Felony
<b>Tobacco products purchases from an unlicensed seller</b>	
To purchase from an unlicensed seller:	
• up to \$350 worth .....	Misdemeanor
• more than \$350, but less than \$1,400 .....	Gross misdemeanor
• \$1,400 or more .....	Felony
<b>Sales after license revocation</b>	
To sell cigarettes or tobacco products after your license has been revoked .....	
Felony	
<i>Any other violation of state law, unless otherwise specified, is a misdemeanor. Criminal penalties are in addition to any civil penalties that may be imposed.</i>	