

WSLCB Tobacco Enforcement Program

Tobacco and liquor officers educate licensees and enforce laws regarding:

- Proper tobacco licensing practices
- Tobacco sampling laws
- Tobacco-related violations including:
 - Sales without a license
 - Purchase, sales or possession of untaxed tobacco
 - Failure to maintain required invoices for the purchase of tobacco

Tobacco Tax Laws

The laws pertaining to tobacco taxes can be found in:

RCW 82.24 Tax on cigarettes

RCW 82.26 Tax on other tobacco products



More Information

Headquarters Tobacco Tax program:

Call (360) 664-1773 or e-mail
TobaccoTaxEnf@lcb.wa.gov

To report a violation call our toll-free hotline:
1-888-838-3956

Enforcement Contact Information

- Federal Way (253) 661-4940
- Montlake Terrace (425) 672-1302
- Olympia (360) 664-4538
- Spokane (509) 625-5513
- Tacoma (253) 471-5200

About the Washington State Liquor and Cannabis Board

The WSLCB Contributes to the safety and financial stability of our communities by ensuring the responsible sale, and preventing the misuse of, alcohol and tobacco and marijuana.

For detailed information on selling cigarettes and other tobacco products please visit the Liquor and Cannabis Board Web site at lcb.wa.gov.

To obtain this publication in an alternative format, please contact the agency ADA coordinator at (360) 664-1783.
Washington State Liquor and Cannabis Board
3000 Pacific Ave SE, Olympia, WA 98504
(360) 664-1600 • lcb.wa.gov

Responsible Tobacco Sales in Washington

Key facts for Retailers and Distributors



Selling tobacco products is a critical responsibility.

Retailers must:

- Ensure they are properly licensed
- Verify tobacco products they sell are affixed with the tax identification required by law
- Ensure applicable taxes have been paid on all other tobacco products (OTP)
- Be vigilant against sales to persons under 18

Selling tobacco without a Washington State license is a felony.

The Washington State Liquor and Cannabis Board is your partner in preparation for responsible tobacco sales. This brochure contains the basics of proper tobacco licensing, sale requirements and WSLCB contact information should you need help.

Detailed information regarding the sale and distribution of tobacco in Washington is available on the WSLCB website at

lcb.wa.gov

A license is required to sell tobacco in Washington State.

There are two general license types:

1. **A Wholesaler/Distributor license for wholesale tobacco sales to retailers**
Tobacco Distributor license: is required for businesses that purchase, sell, or distribute tobacco products other than cigarettes to retailers for resale.
2. **A Retail license for retail tobacco sales to consumers**
Cigarette Retailer License: This license is required for each retail location where cigarettes are sold.
Tobacco Products Retailer License: This license is required for each retail location where tobacco products other than cigarettes are sold.

Applying for a Cigarette or Tobacco License

Retail and wholesale distributor tobacco licenses are available through the Washington State Department of Licensing (DOL). To apply:

1. Complete a Master Business License Application. Applications are available on the DOL Web site at www.dol.wa.gov.
2. Select the type of specialty license you are seeking.
3. Fill out the required paperwork and submit to the Department of Licensing.

Retail Sales Requirements

Wholesale Purchase Only

Tobacco for retail sale must be purchased from a wholesaler or distributor licensed in Washington State.

Keep Invoices

Retailers must keep invoices on the premises where tobacco is sold (or copies of invoices) for the previous five years.

- Invoices must show the seller's and purchaser's name.

Tobacco Tax Stamp Required

Cigarettes must have a tax stamp on each pack.

- Tax stamps show that you have paid required taxes on the tobacco products you sell
- It is illegal to sell or have cigarettes on your premises without a state tax stamp or have them on your premises



Examples of valid tobacco tax stamps.