



Important Information for Cigarette, Tobacco, and Vapor Product Endorsement Holders in Washington State

This flyer contains the basics of cigarette, tobacco, and vapor product sale requirements along with Washington State Liquor and Cannabis Board contact information.

For detailed information regarding the sale and distribution of cigarette, tobacco, and vapor products in Washington State, please contact your Enforcement and Education Officer.

Tobacco and Vapor Officers educate licensees and enforce laws regarding:

- Cigarette, Tobacco, and Vapor Product licensing practices
- Tax reporting compliance
- Master Settlement Agreement (MSA) compliance
[Click here for MSA information](#)
- Cigarette, Tobacco, and Vapor Product related violations including, but not limited to:
 - > Sales without an endorsement
 - > Purchases, sales, and possession of untaxed products
 - > Noncompliance with recordkeeping requirements
 - > Sales to persons under 21



Retailers must:

1. Ensure they are properly licensed
2. Ensure applicable taxes have been paid on vapor products and all other tobacco products (OTP)
3. Be vigilant against sales to persons under 21
4. **Keep invoices for five years**
 - > Retailers must keep invoices (or copies) on the premises where cigarettes, OTP, and vapor products are sold
 - > Invoices must show the seller's name and address, the date of purchase, and all prices and discounts. *Invoices for vapor products must also include the brand and size (mL)
 - > Invoices for the previous five years must be available upon request by an enforcement officer

Selling cigarettes, tobacco, and vapor products without a Washington State endorsement is a felony.

To obtain this publication in an alternative format, please contact the agency ADA coordinator at (360) 664-1783.
Washington State Liquor and Cannabis Board | 1025 Union Avenue SE Olympia, WA 98501 | 360-664-1773 | lcb.wa.gov

Endorsement Types

Wholesaler/Distributor

- **Tobacco Distributor:**
for businesses that purchase, sell or distribute tobacco products other than cigarettes to retailers for resale.
- **Vapor Product Distributor:**
for each location of a business that purchases vapor products and conducts wholesale sales or distribution to vapor product retailers for resale. This endorsement is also required for the manufacturing of vapor products.

Retail

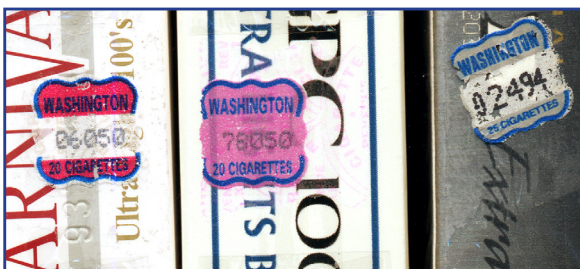
- **Cigarette Retailer:**
for each retail location where cigarettes are sold to consumers.
- **Tobacco Product Retailer:**
for each retail location where tobacco products other than cigarettes are sold to consumers.
- **Vapor Product Retailer:**
for each retail location where vapor products are sold to consumers.

Wholesale Purchases Only

Cigarette, Tobacco, and Vapor Products sold at retail must be purchased from a Washington State licensed wholesaler or distributor.

Information on Tobacco Tax Stamps

- Cigarettes must have a tax stamp on each pack
- Tax stamps show that you have paid required taxes on the cigarettes you sell
- It is illegal to sell or have cigarettes on your premises without a state tax stamp



Cigarettes must be sold in original unopened packages.

RCWs and Other Online Resources

Tobacco Tax Laws

The laws pertaining to taxes can be found in these RCWs:

- RCW 82.24 - Tax on cigarettes
- RCW 82.25 - Tax on vapor products
- RCW 82.26 - Tax on other tobacco products

Sales Laws

The laws pertaining to sales without a license can be found in these RCWs:

- RCW 82.24 - Sales of cigarettes
- RCW 70.345 - Sales of vapor products
- RCW 82.26 - Sales of other tobacco products

Online Resources:

- lcb.wa.gov
- dor.wa.gov
- atg.wa.gov/tobacco

LCB Tobacco Tax and Vapor Unit Contact Information

Phone: (360) 664-1773

E-mail: TobaccoTaxEnf@lcb.wa.gov

Field Offices

- Federal Way - (253) 661-4940
- Mount Vernon - (360) 848-5135
- Spokane - (509) 625-5513
- Tacoma - (253) 471-5200