



**STATE OF IDAHO**  
**OFFICE OF THE ATTORNEY GENERAL**  
**RAÚL R. LABRADOR**

**NOTICE TO IDAHO LICENSED STAMPING AGENTS<sup>1</sup>**

As required by Idaho's Tobacco Master Settlement Agreement Complementary Act ("Complementary Act"), codified at Title 39, Chapter 84, Idaho Code, the Office of the Attorney General has published the Idaho Directory of Compliant Tobacco Product Manufacturers and Brand Families ("Directory"). The Directory, which is located on the Attorney General's website, lists all tobacco product manufacturers and the brands and brand families of the respective manufacturers which have been certified by the Attorney General as being fully compliant with Idaho law. **Only those brands and brand families listed on the Directory can be stamped, offered for sale, possessed for sale, or sold in Idaho.**

Licensed Idaho Stamping Agents who sell, stamp, possess for sale, offer for sale, import, transport, own, or possess a brand not listed on the Directory will be subject to those penalties detailed in Idaho Code § 39-8406. Each such sale, offer for sale, importing, possessing, or stamping of a brand not listed on the Directory shall be deemed a separate violation. The penalties that may be assessed include:

1. civil penalty not to exceed the greater of 500% of the retail value of the cigarettes sold, or \$5000;
2. license suspension or revocation; seizure, forfeiture, and destruction of contraband products;
3. injunction on the sale of contraband products;
4. prosecution for engaging in unfair and deceptive trade practices; and
5. award of costs of investigation, expert witness fees, and reasonable attorney fees; and surrender of any profit, gain, or benefit from any violation.

**FSC Law:** Only reduced ignition propensity (fire standard compliant or FSC) cigarettes can be sold in Idaho. The Idaho State Fire Marshal's Directory of Fire Safe Cigarettes is published on the Idaho Department of Insurance website.

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<sup>1</sup> Idaho law defines "Stamping Agent" broadly, to include a person who:

- (1) is authorized to wholesale cigarettes in Idaho; or
- (2) is required to affix Idaho tax stamps to packages or other containers of cigarettes under Title 63, Chapter 25, Idaho Code; or
- (3) pays an Idaho tobacco products tax on roll-your-own tobacco.

**Note:** This definition includes ALL cigarette wholesalers, tobacco distributors and retailers of tobacco products who possess a cigarette permit or tobacco products permit from the Idaho State Tax Commission, even if you do not stamp or sell cigarettes or roll-your-own tobacco.

**Contact Information:** Idaho's Complementary Act requires you to provide the Office of the Attorney General with your current address, telephone number, and email address, and to advise us of any changes. You may provide this information by sending an e-mail message to [tobaccoenforcement@ag.idaho.gov](mailto:tobaccoenforcement@ag.idaho.gov). **All notices to Idaho Stamping Agents regarding Directory changes are sent by e-mail.**

**Quarterly Reporting Requirement:** As a licensed Idaho Stamping Agent, you are required under the Complementary Act to submit sales information on a quarterly basis to the Attorney General to facilitate compliance with the Act. The defining dates for each quarter and the due dates for submitting quarterly reports to our office are as follows:

Idaho Stamping Agent Quarterly Report Schedule	
Quarter	Date Report Due
January 1 – March 31	April 20 <sup>th</sup>
April 1- June 30	July 20 <sup>th</sup>
July 1 – September 30	October 20 <sup>th</sup>
October 1 - December 31	January 20 <sup>th</sup>

Information needs to be reported on both stamped and unstamped cigarettes and roll-your-own tobacco, including sales to tribal individuals or entities and to other wholesalers. The Idaho Stamping Agent Quarterly Report form and instructions are located on the Attorney General's website. This quarterly reporting required by the Attorney General is in addition to any monthly reporting requirements required by the Idaho State Tax Commission. **All licensed distributors and wholesalers of tobacco products are required to submit the quarterly Idaho Stamping Agent Report to the Attorney General.** Failure to do so will subject you to the remedies afforded under the Complementary Act, including but not limited to a court injunction to compel compliance with the reporting requirements.

For further information on the applicable laws, notices, forms, and the Directory, please visit the Attorney General's website at <https://www.ag.idaho.gov/consumer-protection/tobacco-settlement/>.

If you have any questions regarding your responsibilities as a licensed Idaho Stamping Agent, please direct them to:

Tobacco Enforcement  
Consumer Protection Division  
Idaho Attorney General's Office  
P. O. Box 83720  
Boise, Idaho 83720-0010

Telephone: (208) 334-2424

E-mail: [tobaccoenforcement@ag.idaho.gov](mailto:tobaccoenforcement@ag.idaho.gov)