



STATE OF IDAHO
OFFICE OF THE ATTORNEY GENERAL
LAWRENCE G. WASDEN

SEPTEMBER 2009
NOTICE TO IDAHO LICENSED STAMPING AGENTS¹

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) listing tobacco product manufacturers and brands that are fully compliant with Idaho law. The Directory, which is published on the Attorney General's website, lists all compliant 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 the 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 which is 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: Effective April 1, 2009, 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.

¹ 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.

This definition includes ALL wholesalers, distributors and retailers of tobacco products who possess a cigarette and/or OTP (other tobacco products) permit.

Contact Information: Idaho's Complementary Act requires you to provide this office with your current address, telephone number and email address, and to advise us if it changes. You may provide this information by completing the Idaho Stamping Agent Address Reporting form and returning it to the Attorney General's Office or by sending an e-mail message to the e-mail address provided on the form. **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 the Office of the Attorney General are as follows:

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

Information needs to be reported on both stamped and unstamped cigarettes and RYO, including sales to tribal individuals or entities and other wholesalers. The 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.

The information licensed Idaho Stamping Agents need to submit to the Attorney General can be found in the Idaho Stamping Agent Quarterly Report form and instructions located on the Attorney General's website.

For further information on the applicable laws, notices, forms, and the Directory, please visit the Attorney General's website.

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

Fax: (208) 334-4151

E-mail: tobaccoenforcement@ag.idaho.gov