

Directions for applying for a Jackson County Retailer's License for Sale of Tobacco

(Please read directions carefully)

Persons wishing to apply for a Retailer's License for Sale of Tobacco in Jackson County, either for new licenses or renewals, shall follow these directions.

IMPORTANT NOTE: The owner/operator of a business seeking to obtain or renew a tobacco license is considered to be a required applicant. For businesses with only one such person (sole proprietorships, etc.), there will be only one such applicant. For businesses with multiple owners/operators (partnerships, etc.), there will likely be multiple "required applicants" and each person with an interest in the business will have to participate in the application. EACH of the owners/applicants must sign the applications and provide their **FULL** names and date of birth.

DIRECTIONS:

1. To apply for a Tobacco license there are four forms to be completed. They are the Minnesota Revenue Form CT102 "License Application to Make Retail Sales of Cigarette and Other Tobacco Products", the "County of Jackson Application for Retailer's License for Sale of Tobacco", Certificate of Compliance – Minnesota Workers' Compensation Law, and Form SP: C1 "License Applicant Information." Forms should be thoroughly read and reviewed before completion all required applicants. The forms are available from the Jackson County Auditor Treasurer's Office and online at www.co.jackson.mn.us click on "County Departments" then "County Auditor/Treasurer" then "Licenses/Permits" to locate these forms online.
2. Complete all blanks on each form provided. If a particular blank does not apply to you (for example "Applicant #2 Full Name" when applicant is a sole proprietor), please write "N/A" legibly in that blank. If necessary information is left blank or "N/A" is improperly entered, the application will not be approved.
3. Once each individual applicant has fully completed the application, it needs to be taken by an applicant or their designee to each of the designated offices to be reviewed and signed by the designated officials. Phone numbers for each of the pertinent offices are included below and applicants are encouraged to call ahead and schedule an appointment with each office to ensure that the officials are available to review the application and sign. If appointments are not made, the applicant may need to make multiple trips to County offices in order to obtain all of the necessary signatures and may cause the consideration of the application to become delayed. Please note that individual applicants or their designee are required to circulate the application themselves. **Jackson County employees will not circulate the applications.**

Signatures of required officials need to be obtained **in the following order**:

- i. Notary or Jackson County Deputy Auditor/Treasurer, phone 507-847-2763
 - ii. Jackson County Sheriff, phone 507-847-4420
 - iii. Jackson County Attorney, phone 507-847-2850
4. After the applicant has obtained all of the required signatures and verified blanks on all forms are complete, the application is then considered “complete.” The Minnesota Revenue Form CT102 “License Application to Make Retail Sales of Cigarette and Other Tobacco Products”, the “County of Jackson Application for Retailer’s License for Sale of Tobacco” and Form SP: C1 “License Applicant Information” and the annual license fee of \$200.00 should be taken, in person, to the County Auditor’s Office and submitted for the consideration of the Board of Commissioners at their next regularly scheduled meeting. If the fee is being paid by check, make the check payable to “Jackson County Auditor Treasurer.” The County Commissioners will then consider the application and will decide whether to accept, deny, or postpone the decision on the application. The County Board meets the first and third Tuesday in November and the first Thursday and third Tuesday in December. The deadline for submitting an application for consideration at a Board meeting is noon the Tuesday prior to the scheduled Board meeting. Refer to the County web site at www.co.jackson.mn.us for a complete list of County Board meeting dates, or contact the County Coordinator’s office at 507-847-4182.

If your business has failed at a compliance check or has been subject to a civil penalty for selling to an underage person in the past 12 months, a representative of your business shall attend the County Board meeting to answer any questions the commissioner’s may have regarding past and future compliance.

If you miss the deadline to add your license to the board agenda and you would like your license application to be added to the board agenda, you will be able to do so by paying a late fee of \$500.00 if received no later than **one day** prior to the Board meeting. If you miss these deadlines, your license application will not be brought before the Board until after the New Year. You would need to pay for an emergency board meeting if you would like your application brought before the Board before your license expires. To schedule an emergency board meeting you must call the Jackson County Coordinator’s office at 507-847-4182. You will then be required to pay the fee listed in the County Fee Schedule **PRIOR** to a meeting being scheduled on your behalf. The fee is currently \$500.00.

5. If the application is approved, the applicant will receive the license in the mail and the license fee will be processed. If the application is not approved, the applicant will be notified and the license fee will be refunded to the applicant.



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

FOR MUNICIPAL USE ONLY

Applicant's Minnesota Tax ID Number

The Minnesota Tax ID must be issued in the same legal name as the licensee below.

License Authority
License Number
Period Covered
Date of Issuance

Cigarettes/tobacco products will be sold (*a separate license is required for each location or vending machine*):

Over Counter
 Through Vending Machine
 Both

Licensee's Legal Name			Federal Employer ID Number (FEIN)
Business Trade Name (doing business as)			Daytime Phone
Complete Address of Business Location (<i>permit location</i>)	County	Other Phone Number	
City	State	ZIP Code	Fax Number
Mailing Address (<i>if different than business address</i>)	City	State	ZIP Code
			Email Address

Type of legal organization (*check one*):

Sole proprietor
 Minnesota corporation: Enter date of incorporation _____
 Partnership
 Out-of-state corporation: State of incorporation _____
 Other (*describe*) _____

Are you registered to do business in Minnesota? Yes No

Corporate officers or partners (*attach a list if necessary*)

Name	Title		
Address	City	State	ZIP Code
Name	Title		
Address	City	State	ZIP Code

As a licensed tobacco products or cigarette retailer, I understand that:

- I can purchase cigarettes and tobacco from a Minnesota distributor or subjobber who holds a license with the Minnesota Department of Revenue. The Cigarette and Tobacco Distributor List is on our website. Go to www.revenue.state.mn.us and type Distributor List in the Search box.
- I must obtain a tobacco products distributor license if I purchase untaxed tobacco products from an out-of-state company.
- 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.
- I may not purchase from or exchange cigarettes or tobacco products with another retailer.
- 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 or as long as the cigarette or tobacco product listed on the invoice is available for sale or in their possession, whichever period is longer.
- 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.
- I know that failure to comply with all requirements can result in criminal penalties, including the loss of cigarettes and tobacco products.

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.

Business Information

Statement of Understanding

Sign Here

County of Jackson
Application for Retailer's License for Sale of Tobacco

I have never been convicted of a felony nor of violating any National or State tobacco law or local ordinance relating to the manufacture, sale or transportation, or possession for sale or transportation of tobacco products.

I understand that this license is not transferable to another person.

I acknowledge that I have received a copy of the County ordinance relating to the sale of tobacco products and that all employees of said business who will be engaged in the sale of tobacco products will also receive a copy of said ordinance. I further understand that it is my responsibility to inform and train all employees of said business who will be engaged in the sale of tobacco products in the provisions of this ordinance.

I agree to waive my Constitutional Rights against search and seizure and will freely permit peace officers to inspect my premises and agree to the forfeiture of my license if found to have violated the provisions of the ordinance providing for the granting of this license.

I understand that in addition to completing this application, a background check will be conducted. In making this application, I hereby authorize the Bureau of Criminal Apprehension, State and Local Law Enforcement Authorities, and the County Attorney's Office to release information in connection to the evaluation of my application for licensure.

I hereby solemnly swear that the foregoing statements are true and correct to the best of my knowledge and that I agree to comply with all the provisions of the ordinance under which this license is granted.

Applicant #1 Full Name: _____

Applicant #1 Address: _____

Applicant #1 DOB: _____

Applicant #1 Signature

Subscribed and sworn to before me this _____ day of _____, 20____

Notary or (Deputy) County Auditor

Applicant #2 Full Name: _____

Applicant #2 Address: _____

Applicant #2 DOB: _____

Applicant #2 Signature

Subscribed and sworn to before me this _____ day of _____, 20____

Notary or (Deputy) County Auditor

Attach additional sheets for more than two owners.

Form SP: C1
LICENSE APPLICANT INFORMATION

Pursuant to Minnesota Statutes 270C.72, the agency issuing you this license is required to provide to the Minnesota Commissioner of Revenue your Minnesota business tax identification number and the Social Security number of each license applicant.

Under the Minnesota Government Data Practices Act and the Federal Privacy Act of 1974, we must advise you that:

This information may be used to deny the issuance, renewal, or transfer of your license if you owe the Minnesota Department of Revenue delinquent taxes, penalties or interest; and

The licensing agency will supply it only to the Minnesota Department of Revenue. However, under the Federal Exchange of Information Act, the Department of Revenue is allowed to supply this information to the Internal Revenue Service; and

Failure to supply this information may jeopardize or delay the issuance of you licensing or processing your renewal application.

Please fill in the following information and return this form along with your application to the agency issuing the license. **Do not return this form to the Department of Revenue.**

Licensing Authority: Jackson County

License Information

Name of License being applied for: _____

License Renewal Date: _____

Personal Information

Applicant's Name (last, First, Middle Initial) : _____

Applicant's Address: _____

Social Security Number: _____

Business Information

Business Name: _____

Business Address: _____

Minnesota Tax Identification Number: _____

I do not conduct any business as a business entity and therefore do not have a Minnesota Business Identification Number.

Additional explanation, if necessary: _____

Signature: _____ Date: _____



Mailing Address:
PO Box 64217
St. Paul, MN 55164-0217

Email: dli.license@state.mn.us
Website: dli.mn.gov
Phone: (651) 284-5034

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	
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:
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I am self-insured for workers' compensation. (Attach a copy of the authorization to self-insure from the Minnesota Department of Commerce; see <https://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.

BUSINESS NAME:

State of Minnesota)
) SS
County of Jackson)

The undersigned, County Attorney and Sheriff of Jackson County, hereby recommended the within the application, it appearing to the best of our knowledge that said applicant has, within a period of five years prior to the date of this application, has had _____ violations of any law relating to the sale of tobacco and/or alcohol products, and that in our judgment the applicant will comply with the laws and regulations relating to the conduct of said business.

Dated at Jackson, Minnesota, _____, 20____

Jackson County Sheriff

Dated at Jackson, Minnesota, _____, 20____

Jackson County Attorney

Approved by the Jackson County Board of Commissioners this _____ day of _____, 20____.

Chairman

Attest: _____
Jackson County Administrator

Random Compliance Checks of Cigarette and Tobacco Retailers

1

Cigarette and Tobacco Products Fact Sheet 1

Fact Sheet

The Minnesota Department of Revenue is responsible for monitoring compliance with Minnesota Cigarette and Tobacco Tax laws. Our enforcement efforts aim to protect the state tax base and protect legitimate businesses from unfair competition.

What we do

We help taxpayers understand these taxes and enforce compliance with the law by:

- Educating retailers, suppliers and consumers about their tax obligations
- Auditing and investigating the cigarette and tobacco product records of retailers and suppliers
- Enforcing the Cigarette Tax and Tobacco Tax laws by:
 - assessing tax and civil penalties against people who do not comply with the law
 - seizing contraband cigarettes and tobacco products on which tax has not been paid
 - seeking criminal prosecution against people who intentionally evade cigarette and tobacco taxes

The inspection

One way we monitor compliance is by conducting random inspections of cigarette and tobacco retailers. During these visits, we:

- Inspect the retailer's cigarette and tobacco inventory
- Check the retailer's license to sell cigarette or tobacco products
- Review the retailer's invoices from cigarette and tobacco suppliers

Inspecting cigarette stamps

During the inspection, we examine the cigarette inventory to verify that:

- Each pack of cigarettes is properly stamped in compliance with Minnesota law (the stamps must be completely intact and all 10 numbers legible to identify the distributor)
- The stamps are authentic and not counterfeit

Any pack of cigarettes that is not properly stamped is considered contraband and we may confiscate it.

Invoices

Under Minnesota law, all retailers must buy their cigarettes and tobacco products from a licensed distributor or subjobber who paid the tax on the product.

A list of distributors is available on our website. Go to www.revenue.state.mn.us and enter **Distributor List** in the Search box.

Retailers must also keep a legible copy of all purchase invoices for at least one year from the invoice date. These invoices must be kept at the retail location or a central location, and must be produced within one hour after we request them.

If a retailer cannot produce invoices for cigarettes or tobacco products within an hour of our request, the products are considered contraband under state law and we may seize them.

“Invoice” means a detailed list of cigarettes and tobacco products purchased or sold in this state that contains the following information:

- name of seller
- name of purchaser
- date of sale
- invoice number
- itemized list of goods sold including brands of cigarettes and 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

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 (toll-free)

Fax: 651-556-3105

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

Criminal penalties	
	Penalty
Unstamped cigarettes	
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
Untaxed tobacco products	
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
Cigarettes with Indian stamp	
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
Cigarette purchases from an unlicensed seller	
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
Tobacco products purchases from an unlicensed seller	
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
Sales after license revocation	
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>	