



Department of  
Taxation

Dusty Rhodes  
Hamilton County Auditor



## CIGARETTE LICENSE INFORMATION

A cigarette dealer's license does not authorize the licensee to engage in the business of trafficking in cigarettes at any place of business in this state other than that specified thereon by the county auditor.

There is no discount for multiple locations.

In the event that a business is moved from one location to another within the same county, the holder of the retail license may transfer the license for a fee of \$5. In the event that a business is sold, or an individual or partnership incorporates his or their business, or a partnership or corporation is dissolved, the cigarette license that has been issued to a dealer prior to the occurrence of any such event may not be used, and a new license must be obtained.

**Important Notice:** Ohio recently passed legislation that prohibits the sale of cigarettes in Ohio that have not been approved by the attorney general's office. A list of brands legal for sale in Ohio can be found at [www.attorneygeneral.gov/Services/Business/Tobacco-Directory-Search](http://www.attorneygeneral.gov/Services/Business/Tobacco-Directory-Search). This list is periodically updated. Any brand not listed on this Web site is considered contraband and is subject to confiscation.

Ohio Department of Taxation  
Energy & Excise Tax Division  
Tobacco Compliance Unit  
4485 Northland Ridge Blvd  
Columbus, OH 43229  
Telephone: 855.466.3921

Dusty Rhodes  
Hamilton County Auditor  
Licensing Division  
138 E. Court St Room 304  
Cincinnati, OH 45202  
Telephone: 513.946.4016

## **INSTRUCTIONS FOR COMPLETING CIGARETTE DEALER'S LICENSE APPLICATION**

Cigarette licenses run from May to May. Current licenses are due for renewal before the fourth Monday in May each year. Ohio law requires cigarette licenses to be posted on the vending machine or in a conspicuous location within the establishment.

### **ANNUAL FEE FOR RETAIL LICENSE: \$125 per Location**

Effective January 1, 2010, the license fee for each location where cigarettes are sold will be \$125.00. If you begin business after May 28, 2019, the cost of the license is prorated on a daily basis. Please refer to the accompanying Fee Proration Chart for the correct fee. Or you may contact the Hamilton County Auditor License Division at 513.946.4123 to obtain the correct fee if your business is not opening until after May 28th.

### **ANNUAL FEE FOR WHOLESALE LICENSE: \$1,000.00**

Wholesale licenses can only be purchased directly from the Ohio Department of Taxation. More information can be found on the Department's web site at [www.tax.ohio.gov](http://www.tax.ohio.gov).

### **APPLICATION**

When completing the application, you must include all information required by the Department of Taxation. Incomplete or unsigned applications will be returned. We accept cash, checks or money orders payable to **Dusty Rhodes, Hamilton County Auditor**.

**VALID DATE:** The 2019-2020 licenses are valid for the period beginning May 28, 2019 and ending May 25, 2020.

**TAXING DISTRICT:** Refer to the accompanying list of taxing districts. License fees benefit the City, Village, or Township in which cigarettes are sold. For this reason, the correct district must be on the application. You can determine the correct taxing district by using our real estate lookup pages at [www.hcauditor.org](http://www.hcauditor.org).

**NAME OF DEALER:** The dealer's name on the cigarette license must match the vender license exactly. Corporations, LLC's, and LP's must list the Ohio Corporation Charter Number or Articles of Organization Number issued by Ohio's Secretary of State next to the name. Each separate corporation must be on its own application. Application may be made in person or by mail at the Hamilton County Auditor's Office, Licenses Division, 138 E Court St., Room 304, Cincinnati, OH 45202. Call us at 513-946-4000 if you have additional questions or need further assistance.



Application for Retail Cigarette Dealer's License

For the period from \_\_\_\_\_ 20\_\_ to \_\_\_\_\_ 20\_\_

To the auditor of \_\_\_\_\_ HAMILTON \_\_\_\_\_ County Date \_\_\_\_\_

Taxing District \_\_\_\_\_ Fee \_\_\_\_\_

Pursuant to R.C. 5743.15, the applicant herein has paid the required fee to the County Treasurer for each place of business specified below and hereby requests a license to sell cigarettes at retail at each of those places of business.

1. Name of dealer \_\_\_\_\_ (if sole owner, print individual's full name; if partnership, print full names of all partners; if corporation, print corporations name and Ohio corporate charter number. If a foreign corporation, give certificate number issued by Secretary of State authorizing transaction of business in Ohio. R.C. 1703.01 et seq.)

2. Check whether dealer operates as:

- Sole owner  Partnership  Corporation  Fiduciary  Association  LLC  LLP  Other

3. List below the titles, names and address of all corporate officers, association officers or partners

Title Name Street City State Zip

Title Name Street City State Zip

4. Trade name (if other than above) \_\_\_\_\_

We cannot process this license without your valid Vendor License Number on the application.

5. Sales tax vendor license number (required) \_\_\_\_\_

6. Federal employer identification number or, if none assigned for reporting federal taxes, please enter your social security number.

FEIN

Social Security Number

7. Place of business (The license fee must be paid for each business location listed)

Street City State Zip License No (Filled in by County) License Fee (Filled in by County)

Street City State Zip License No (Filled in by County) License Fee (Filled in by County)

(Additional places to be listed on a separate sheet and attach hereto.)

8. Email Address \_\_\_\_\_

9. Residence address of dealer or home office of corporation

Street City State Zip

I declare under penalties of perjury that the above statements have been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

Print Name \_\_\_\_\_ Telephone Number \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**DUSTY RHODES**  
**HAMILTON COUNTY AUDITOR**  
Hamilton County Tax District Numbers

If you are not certain which district your business is located, please visit our website at [www.hcauditor.org](http://www.hcauditor.org).

The summary tab will indicate the name of the tax district.

**Please use the numbering system below on your cigarette application.**

Addyston	31	Lockland	52
Amberley	25	Loveland	51
Anderson Twp	58	Madeira	24
Arlington Heights	44	Mariemont	26
Blue Ash	50	Miami Twp	68
Cheviot	29	Milford	23
Cincinnati	1	Montgomery	46
Cleves	32	Mt. Healthy	37
Colerain Twp	60	Newtown	20
Columbia Twp	62	North Bend	33
Crosby Twp	63	North College Hill	39
Deer Park	48	Norwood	53
Delhi Twp	64	Reading	55
Elmwood Place	54	Sharonville	47
Evendale	49	Silverton	45
Fairfax	22	Springdale	43
Forest Park	35	Springfield Twp	69
Glendale	40	St. Bernard	34
Golf Manor	27	Sycamore Twp	71
Green Twp	65	Symmes Twp	72
Greenhills	41	Terrace Park	21
Harrison	30	Whitewater Twp	73
Harrison Twp	67	Woodlawn	42
Indian Hill	28	Wyoming	36
Lincoln Heights	38		

# 2019-2020 Cigarette License Proration Schedule

Date	Retail	Date	Retail	Date	Retail	Date	Retail
5/28/2019	\$125.00	7/13/2019	\$109.16	8/28/2019	\$93.32	10/13/2019	\$77.48
5/29/2019	\$124.66	7/14/2019	\$108.82	8/29/2019	\$92.98	10/14/2019	\$77.13
5/30/2019	\$124.31	7/15/2019	\$108.47	8/30/2019	\$92.63	10/15/2019	\$76.79
5/31/2019	\$123.97	7/16/2019	\$108.13	8/31/2019	\$92.29	10/16/2019	\$76.45
6/1/2019	\$123.62	7/17/2019	\$107.78	9/1/2019	\$91.94	10/17/2019	\$76.10
6/2/2019	\$123.28	7/18/2019	\$107.44	9/2/2019	\$91.60	10/18/2019	\$75.76
6/3/2019	\$122.93	7/19/2019	\$107.09	9/3/2019	\$91.25	10/19/2019	\$75.41
6/4/2019	\$122.59	7/20/2019	\$106.75	9/4/2019	\$90.91	10/20/2019	\$75.07
6/5/2019	\$122.25	7/21/2019	\$106.40	9/5/2019	\$90.56	10/21/2019	\$74.72
6/6/2019	\$121.90	7/22/2019	\$106.06	9/6/2019	\$90.22	10/22/2019	\$74.38
6/7/2019	\$121.56	7/23/2019	\$105.72	9/7/2019	\$89.88	10/23/2019	\$74.04
6/8/2019	\$121.21	7/24/2019	\$105.37	9/8/2019	\$89.53	10/24/2019	\$73.69
6/9/2019	\$120.87	7/25/2019	\$105.03	9/9/2019	\$89.19	10/25/2019	\$73.35
6/10/2019	\$120.52	7/26/2019	\$104.68	9/10/2019	\$88.84	10/26/2019	\$73.00
6/11/2019	\$120.18	7/27/2019	\$104.34	9/11/2019	\$88.50	10/27/2019	\$72.66
6/12/2019	\$119.83	7/28/2019	\$103.99	9/12/2019	\$88.15	10/28/2019	\$72.31
6/13/2019	\$119.49	7/29/2019	\$103.65	9/13/2019	\$87.81	10/29/2019	\$71.97
6/14/2019	\$119.15	7/30/2019	\$103.31	9/14/2019	\$87.47	10/30/2019	\$71.63
6/15/2019	\$118.80	7/31/2019	\$102.96	9/15/2019	\$87.12	10/31/2019	\$71.28
6/16/2019	\$118.46	8/1/2019	\$102.62	9/16/2019	\$86.78	11/1/2019	\$70.94
6/17/2019	\$118.11	8/2/2019	\$102.27	9/17/2019	\$86.43	11/2/2019	\$70.59
6/18/2019	\$117.77	8/3/2019	\$101.93	9/18/2019	\$86.09	11/3/2019	\$70.25
6/19/2019	\$117.42	8/4/2019	\$101.58	9/19/2019	\$85.74	11/4/2019	\$69.90
6/20/2019	\$117.08	8/5/2019	\$101.24	9/20/2019	\$85.40	11/5/2019	\$69.56
6/21/2019	\$116.74	8/6/2019	\$100.90	9/21/2019	\$85.06	11/6/2019	\$69.21
6/22/2019	\$116.39	8/7/2019	\$100.55	9/22/2019	\$84.71	11/7/2019	\$68.87
6/23/2019	\$116.05	8/8/2019	\$100.21	9/23/2019	\$84.37	11/8/2019	\$68.53
6/24/2019	\$115.70	8/9/2019	\$99.86	9/24/2019	\$84.02	11/9/2019	\$68.18
6/25/2019	\$115.36	8/10/2019	\$99.52	9/25/2019	\$83.68	11/10/2019	\$67.84
6/26/2019	\$115.01	8/11/2019	\$99.17	9/26/2019	\$83.33	11/11/2019	\$67.49
6/27/2019	\$114.67	8/12/2019	\$98.83	9/27/2019	\$82.99	11/12/2019	\$67.15
6/28/2019	\$114.33	8/13/2019	\$98.48	9/28/2019	\$82.64	11/13/2019	\$66.80
6/29/2019	\$113.98	8/14/2019	\$98.14	9/29/2019	\$82.30	11/14/2019	\$66.46
6/30/2019	\$113.64	8/15/2019	\$97.80	9/30/2019	\$81.96	11/15/2019	\$66.12
7/1/2019	\$113.29	8/16/2019	\$97.45	10/1/2019	\$81.61	11/16/2019	\$65.77
7/2/2019	\$112.95	8/17/2019	\$97.11	10/2/2019	\$81.27	11/17/2019	\$65.43
7/3/2019	\$112.60	8/18/2019	\$96.76	10/3/2019	\$80.92	11/18/2019	\$65.08
7/4/2019	\$112.26	8/19/2019	\$96.42	10/4/2019	\$80.58	11/19/2019	\$64.74
7/5/2019	\$111.91	8/20/2019	\$96.07	10/5/2019	\$80.23	11/20/2019	\$64.39
7/6/2019	\$111.57	8/21/2019	\$95.73	10/6/2019	\$79.89	11/21/2019	\$64.05
7/7/2019	\$111.23	8/22/2019	\$95.39	10/7/2019	\$79.55	11/22/2019	\$63.71
7/8/2019	\$110.88	8/23/2019	\$95.04	10/8/2019	\$79.20	11/23/2019	\$63.36
7/9/2019	\$110.54	8/24/2019	\$94.70	10/9/2019	\$78.86	11/24/2019	\$63.02
7/10/2019	\$110.19	8/25/2019	\$94.35	10/10/2019	\$78.51	11/25/2019	\$62.67
7/11/2019	\$109.85	8/26/2019	\$94.01	10/11/2019	\$78.17	11/26/2019	\$62.33
7/12/2019	\$109.50	8/27/2019	\$93.66	10/12/2019	\$77.82	11/27/2019	\$61.98

# 2019-2020 Cigarette License Proration Schedule

Date	Retail	Date	Retail	Date	Retail	Date	Retail
11/28/2019	\$61.64	1/13/2020	\$45.80	2/28/2020	\$29.96	4/14/2020	\$25.00
11/29/2019	\$61.29	1/14/2020	\$45.45	2/29/2020	\$29.61	4/15/2020	\$25.00
11/30/2019	\$60.95	1/15/2020	\$45.11	3/1/2020	\$29.27	4/16/2020	\$25.00
12/1/2019	\$60.61	1/16/2020	\$44.77	3/2/2020	\$28.93	4/17/2020	\$25.00
12/2/2019	\$60.26	1/17/2020	\$44.42	3/3/2020	\$28.58	4/18/2020	\$25.00
12/3/2019	\$59.92	1/18/2020	\$44.08	3/4/2020	\$28.24	4/19/2020	\$25.00
12/4/2019	\$59.57	1/19/2020	\$43.73	3/5/2020	\$27.89	4/20/2020	\$25.00
12/5/2019	\$59.23	1/20/2020	\$43.39	3/6/2020	\$27.55	4/21/2020	\$25.00
12/6/2019	\$58.88	1/21/2020	\$43.04	3/7/2020	\$27.20	4/22/2020	\$25.00
12/7/2019	\$58.54	1/22/2020	\$42.70	3/8/2020	\$26.86	4/23/2020	\$25.00
12/8/2019	\$58.20	1/23/2020	\$42.36	3/9/2020	\$26.52	4/24/2020	\$25.00
12/9/2019	\$57.85	1/24/2020	\$42.01	3/10/2020	\$26.17	4/25/2020	\$25.00
12/10/2019	\$57.51	1/25/2020	\$41.67	3/11/2020	\$25.83	4/26/2020	\$25.00
12/11/2019	\$57.16	1/26/2020	\$41.32	3/12/2020	\$25.48	4/27/2020	\$25.00
12/12/2019	\$56.82	1/27/2020	\$40.98	3/13/2020	\$25.14	4/28/2020	\$25.00
12/13/2019	\$56.47	1/28/2020	\$40.63	3/14/2020	\$25.00	4/29/2020	\$25.00
12/14/2019	\$56.13	1/29/2020	\$40.29	3/15/2020	\$25.00	4/30/2020	\$25.00
12/15/2019	\$55.79	1/30/2020	\$39.94	3/16/2020	\$25.00	5/1/2020	\$25.00
12/16/2019	\$55.44	1/31/2020	\$39.60	3/17/2020	\$25.00	5/2/2020	\$25.00
12/17/2019	\$55.10	2/1/2020	\$39.26	3/18/2020	\$25.00	5/3/2020	\$25.00
12/18/2019	\$54.75	2/2/2020	\$38.91	3/19/2020	\$25.00	5/4/2020	\$25.00
12/19/2019	\$54.41	2/3/2020	\$38.57	3/20/2020	\$25.00	5/5/2020	\$25.00
12/20/2019	\$54.06	2/4/2020	\$38.22	3/21/2020	\$25.00	5/6/2020	\$25.00
12/21/2019	\$53.72	2/5/2020	\$37.88	3/22/2020	\$25.00	5/7/2020	\$25.00
12/22/2019	\$53.37	2/6/2020	\$37.53	3/23/2020	\$25.00	5/8/2020	\$25.00
12/23/2019	\$53.03	2/7/2020	\$37.19	3/24/2020	\$25.00	5/9/2020	\$25.00
12/24/2019	\$52.69	2/8/2020	\$36.85	3/25/2020	\$25.00	5/10/2020	\$25.00
12/25/2019	\$52.34	2/9/2020	\$36.50	3/26/2020	\$25.00	5/11/2020	\$25.00
12/26/2019	\$52.00	2/10/2020	\$36.16	3/27/2020	\$25.00	5/12/2020	\$25.00
12/27/2019	\$51.65	2/11/2020	\$35.81	3/28/2020	\$25.00	5/13/2020	\$25.00
12/28/2019	\$51.31	2/12/2020	\$35.47	3/29/2020	\$25.00	5/14/2020	\$25.00
12/29/2019	\$50.96	2/13/2020	\$35.12	3/30/2020	\$25.00	5/15/2020	\$25.00
12/30/2019	\$50.62	2/14/2020	\$34.78	3/31/2020	\$25.00	5/16/2020	\$25.00
12/31/2019	\$50.28	2/15/2020	\$34.44	4/1/2020	\$25.00	5/17/2020	\$25.00
1/1/2020	\$49.93	2/16/2020	\$34.09	4/2/2020	\$25.00	5/18/2020	\$25.00
1/2/2020	\$49.59	2/17/2020	\$33.75	4/3/2020	\$25.00	5/19/2020	\$25.00
1/3/2020	\$49.24	2/18/2020	\$33.40	4/4/2020	\$25.00	5/20/2020	\$25.00
1/4/2020	\$48.90	2/19/2020	\$33.06	4/5/2020	\$25.00	5/21/2020	\$25.00
1/5/2020	\$48.55	2/20/2020	\$32.71	4/6/2020	\$25.00	5/22/2020	\$25.00
1/6/2020	\$48.21	2/21/2020	\$32.37	4/7/2020	\$25.00	5/23/2020	\$25.00
1/7/2020	\$47.87	2/22/2020	\$32.02	4/8/2020	\$25.00	5/24/2020	\$25.00
1/8/2020	\$47.52	2/23/2020	\$31.68	4/9/2020	\$25.00	5/25/2020	\$25.00
1/9/2020	\$47.18	2/24/2020	\$31.34	4/10/2020	\$25.00		
1/10/2020	\$46.83	2/25/2020	\$30.99	4/11/2020	\$25.00		
1/11/2020	\$46.49	2/26/2020	\$30.65	4/12/2020	\$25.00		
1/12/2020	\$46.14	2/27/2020	\$30.30	4/13/2020	\$25.00		