



Nationwide Retailer Tobacco License Fees
Ranked by average annual cost as of May 2016

Rank	State	License Required	Cost of Tobacco Retailer License
1	NY	✓	\$300/year Retail dealer certificate of registration: N.Y. [TAX] LAW § 480-a
2	AK	✓	\$50 /year (retailers) ALASKA STAT. §43.50.030 \$100/year (Required Business License Endorsement for Retailers) ALASKA STAT. §43.70.075
3	OH	✓ (cigarettes only)	\$125/year Retail cigarette license: OHIO REV. CODE ANN. § 5743.15
4	VT	✓	\$100/year Retail Tobacco License 7 V.S.A. §1002
5	WA	✓	\$93/year WASH. REV. CODE §82.24.530 ; 82.26.170
6	TX	✓	\$180/2 years Retail cigarette or other tobacco product permit TEX. TAX CODE ANN. §154.111 ; 155.049
7	ME	✓	Varies by type and date application received, \$25-\$150 April-June: Tobacco I: \$100 Tobacco II: \$125 Tobacco III: \$150 July-September: Tobacco I: \$75 Tobacco II: \$94 Tobacco III: \$113 Oct-December: Tobacco I: \$50 Tobacco II: \$63 Tobacco III: \$75 Jan-March: Tobacco I: \$25 Tobacco II: \$32 Tobacco III: \$38 ME DEPT HEALTH & HUMAN SERVICES RULES 10-144: Ch. 203
8	IL	✓	\$75/year 35 ILCS 143/10-21
9	IN	✓	\$200/ 3 years Tobacco sales certificate IND. CODE § 7.1-3-18.5
10	IA	✓	Varies by city population and month permit granted, \$12.50-\$100 July-Sept: - In places outside any city: \$50. - In cities of less than 15,000: \$75 - In cities of 15,000 or more: \$100 Oct.-Dec.: ¾ of the above maximum schedule Jan.-March: ½ of the maximum schedule April-June: ¼ of the maximum schedule. IOWA CODE § 453A.13



11	MD	✓	Retail Cigarette License: \$30 per year (State); \$25 per year (Counties, except Cecil, which is \$50 per year); additional initial application fee of \$200 and \$30 for renewal Retail Other Tobacco Products License: \$15 per year (fee not required if have retail cigarette license) MD. CODE ANN., BUS. REGS. § 16-204 ; 16.5-203 ; 16-302
12	AR	✓	\$50/year (Retail cigarette, tobacco, vapor product, and alternative nicotine) \$100/year (Retail <u>exclusive</u> vapor product and alternative nicotine product) ARK. CODE ANN. §26-57-219
13	CT	✓ (cigarettes only)	\$50/year Dealer (Retailer) license CONN. GEN. STAT. § 12-287
14	FL	✓	\$50/year Dealer (Retailer) License FLA. STAT. ANN. .569.003
15	NJ	✓	\$50/year N.J. STAT. ANN. § 54:40A-4
16	MA	✓	\$50 biennial 801 CMR 4.02: 830
17	LA	✓	\$25/year Dealer (Retailer) permit LA REV. STAT. ANN. § 26:903
18	PA	✓ (cigarettes and little cigars only)	\$25/year Retail cigarette license 72 P.S. § 208-A See PA Dept. of Rev.
19	RI	✓	\$25/year Dealer (Retailer) license R.I. GEN. LAWS § 44-20-4
20	NE	✓	Varies by “class” of city: Metropolitan class cities: \$25 Primary and first class cities: \$15 All other classes, towns, villages, and locations: \$10 NEB. REV. STAT. § 28-1423
21	HI	✓	\$20 per retail tobacco permit ; \$2.50 per year for wholesale or dealer license HAW. REV. STAT. § 245-2 & 245-2.5
22	ND	✓	\$15/year (dealer/retailer license) \$50 reinstatement fee in addition to annual license fee for each license renewed after June 30, not to exceed \$500 N.D. CENT. CODE § 57-36-02
23	DC	✓	\$15/year D.C. CODE ANN. § 47-2404
24	KS	✓ (cigarettes only)	\$25/two years \$25 per vending machine permit every 2 years KAN. STAT. ANN. § 79-3304
25	OK	✓ (cigarettes only)	\$30/three years Retail cigarette license OKLA. STAT. tit. 68, § 304
26	GA	✓	\$10/year (dealer/retailer license) \$250 first year registration fee for a person commencing business as a distributor GA. CODE ANN. § 48-11-4
	AL	✓	Privilege License (varies by city size): \$2-\$15 Cities with population of 25,000 or more: \$15 Cities with population of 10,000-25,000: \$10



27			Cities with population 5,000-10,000: \$5 Cities with population of 2,000-5,000: \$3 All other places: \$2 ALA. CODE §40-12-72 Tobacco Permit: No fee ALA. CODE §28-11-7
28	NH	✓	\$6/year N.H. REV. STAT. ANN. § 178:29
29	DE	✓	\$5/year retailer license \$3 per vending machine license. DEL. CODE ANN. tit. 30, § 5308
30	MT	✓	\$5/year MONT. CODE ANN. § 16-11-122
31	WI	✓	Issued by city, village or town, and must be between \$5-\$100 per year WIS. STAT. § 134.65
32	MN	✓	Retail licenses and corresponding fees issued by county or city MINN. STAT. § 461.12
33	CA	✓	One-time license fee of \$100 CA BUS. & PROF. CODE § 22973
34	UT	✓ (cigarettes only)	\$30 (\$20 for renewal every three years) Cigarette license UTAH CODE ANN. §59-14-201
35	NC	✓ (only other tobacco products, not cigarettes)	\$10 N.C. GEN. STAT. § 105-113.36
No fee	ID	✓	No fee IDAHO CODE § 39-5704
No fee	MS	✓	No fee MISS. CODE ANN. § 27-69-7 Also see MS Dept. of Rev. Tobacco General Information
No fee	NV	✓	No fee NEV. REV. STAT. § 370.150
No fee	SD	✓ (registration only)	No fee S.D. CODIFIED LAWS § 10-50-9
No fee	WV	✓	No fee W. Va. Code 11-12-4a
	AZ	✗	N/A
	CO	✗	N/A [However, any tobacco retailer who purchases from a licensed Colorado tobacco wholesaler/distributor must have a retail sales tax license, which costs \$16/2 years. COLO. REV. STAT. ANN. 39-26-103]
	KY	✗	N/A
	MI	✗	N/A



	MO	X	N/A
	NM	X	N/A
	OR	X	N/A
	SC	X	N/A
	TN	X	N/A
	VA	X	N/A
	WY	X	N/A

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