



ARKANSAS TOBACCO CONTROL

101 E. Capitol Ave., Suite 401
Little Rock, AR 72201
Phone: 501-682-9756
Fax: 501-682-9760
Web Address: <http://www.atc.arkansas.gov>



Asa Hutchinson
Governor

Steve Goode
Director

Instructions to cancel a Retail Tobacco Permit

If you are a retail cigarette and tobacco location and you are closing or selling your business and you need to cancel your tobacco permit, please follow these instructions to properly close out your store and cancel your permit.

Instructions to sell a store:

- 1) The current Permit holder/store owner must satisfy all outstanding fines, suspensions, or other penalties with Arkansas Tobacco Control. If an owner has outstanding fines or an unserved suspension, the new owner will not be allowed to receive a cigarette and tobacco permit and the sale of your business might be stopped.
- 2) The New permit holder/store owner has to apply to receive a cigarette and tobacco permit and pay all necessary fees. This must be done in a timely manner and absolutely no later than 30 calendar days past the actual sale of the business. It is preferred that new owners apply for the permit prior to taking ownership. * **Please note that if a new owner has not submitted an application and been approved to receive a tobacco sales permit by 30 calendar days from the sale of the business, ALL TOBACCO SALES MUST STOP! The previous permit will only carry over to a new owner for 30 calendar days.**
- 3) The New permit holder/store owner must take a written inventory of all tobacco products being transferred to him/her. The itemized inventory listing of **ALL** tobacco products in your business must include the brand and type, container type (pack, box, can, pouch, carton, etc...) and quantity of each type of cigarette or tobacco product purchased from the previous owner. Inventory lists should be typed in order to ensure legibility and accurateness and should also have your business name, owner/CEO name and contact information. Regardless of how you record your inventory, please use the breakdown of information as provided in the example on the next page.
 - *Please note the inventory must be done and submitted with the application for a new permit.*
 - *It is a good idea for the new owner to maintain the invoices from the previous owner to show where the tobacco products were purchased and in what quantities they were purchased for auditing purposes.*

State Line Tobacco Inventory Log							
Joe Anyman - Owner 1400 Store St Anytown, AR 72120 879-123-4567							
1	Brand	Type	Package	Number in stock	Package	Number in stock	Total Number in Stock
2	Marlboro	Red	Carton	5	Packs	28	78 packs
3	Skoal	Long Cut Winter Green	Can	18			18 Cans
4	Swisher	Grape Cigarello	Box	3			3 boxes
5	Black & Mild	Wine	10-Pack	7			7 packs
6	Redman	Bold	Carton	2	Pouch	3	27 pouches
7							

- 4) The old permit holder should complete the Request to Cancel a permit form and submit it to Arkansas Tobacco Control. Once the sale is complete and the new owner has received a cigarette and tobacco permit, the old permit should be removed from the business. The new owner should then display their new permit in a conspicuous location in the business.
- 5) If an owner is considering having a sale or offering a discounted price on tobacco products, the owner must make sure that the products being marked down meet the standards as set forth in the “Unfair Cigarette Sales Act” and submit the proper paperwork to our office to receive approval to sale below Minimum price standards. The form can be found on our website under Retail forms: [Procedure for Selling Damaged or Discontinued Cigarettes](#)

Instructions to close down a store:

- 1) Owner should complete the Permit Cancellation Request Form and submit that form to Arkansas Tobacco Control. A closing date should be declared on the form, and once that date is reached the permit will be considered closed and inactive. No further tobacco or tobacco product sales should be made past this date. Should an owner need to change a declared closing date for any reason please contact Arkansas Tobacco Control to request those changes be made to the Cancellation form.
- 2) If an owner is considering having a sale or offering a discounted price on tobacco products, the owner must make sure that the products being marked down meet the standards as set forth in the “Unfair Cigarette Sales Act” and submit the proper paperwork to our office to receive approval to sale below Minimum price standards. The form can be found on our website under Retail forms: [Procedure for Selling Damaged or Discontinued Cigarettes](#)
- 3) Should any products remain unsold in the business at the time of closing, the owner should contact his/her wholesaler/distributor, to see if any products can be returned. If any products are unreturnable and did not sale, the owner should properly destroy the products. Owners should NEVER carelessly throw out tobacco products where general members of the population could retrieve them from the trash.
- 4) Make sure that all outstanding fees or fines are paid in full so that Arkansas Tobacco Control can properly close out your account. Otherwise ATC may begin collection proceedings against you.



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Permit Cancellation Request Form

Demographic Information

Owner/CEO Name: _____ Permit #: _____
Last, First, MI

Legal Business Name: _____

Business Address: _____
Address City Zip Code

Contact Phone number: (____) ____ - _____ Fax Number: (____) ____ - _____

Date you wish your permit to be canceled: _____
Month / Day / Year

Reason the Permit is being canceled:

Sold the business Closed the business Moved business to a new location

Other (please explain) _____

Facility information: (please choose the most appropriate response)

I/we own the property and it is being sold to a new owner

I/we own the property and have no plans for it at this time (it will be vacant)

I/we own the property and have rented it out or plan to rent it out to a new business

I/we rented this property and we are returning it to the Landlord

Other (please explain) _____

Please note that at the time of your store closing, if you still have tobacco products on site, the owner should contact his/her wholesaler/distributor, to see if any products can be returned. If any products are unreturnable and did not sale, the owner should properly destroy the products. Owners should NEVER carelessly throw out tobacco products where general members of the population could retrieve them from the trash.

If you are selling your business the new owner must contact our office and apply for and receive a tobacco permit. Permits are non-transferable!