

# PUBLIC NOTICE

## Regarding Cigarette Tax Stamps and Cigarette Shipping Restrictions from the Alaska Department of Revenue

### Cigarette Tax Stamps

Effective July 1, 2004, a person may not acquire, hold, own, import, possess, sell, distribute or consume cigarettes unless the package of cigarettes is affixed with a tax stamp issued by the Alaska Department of Revenue showing that the Alaska cigarette tax has been paid. This includes mail order and Internet purchases of cigarettes for personal consumption. In other words, **if the cigarette package is not properly stamped, don't buy it or sell it.**

Individuals may personally carry into the state of Alaska up to 5 packs of unstamped cigarettes each month for their own consumption. **This exemption, however, does not apply to cigarettes received through the mail.**

**Unstamped cigarettes found in Alaska are contraband and may be seized by the State.**

### Cigarette Shipping Restrictions

Generally, it is illegal to ship or receive cigarettes through the mail unless the person shipping the cigarettes holds a *current* cigarette license issued by the Department of Revenue *and* the person receiving the cigarettes holds a *current* tobacco endorsement issued by the Alaska Department of Community and Economic Development *or* the person receiving the cigarettes provides the shipping company an affidavit stating they are *19 years of age or older* and are receiving the cigarettes for *personal consumption*. In the above cases, the cigarettes must be stamped showing that the cigarette tax has been paid. However, the following entities may receive stamped or unstamped cigarettes through the mail from any source:

- 1) A person who holds a *current* cigarette license issued by the Alaska Department of Revenue.
- 2) An operator of a customs bonded warehouse under 19 USC 1311 or 19 USC 1555.
- 3) An instrumentality of the federal government.
- 4) An Indian tribal organization authorized to possess untaxed cigarettes.

**Please note:** Only the Metlakatla and Klawock Indian Communities are Indian tribal organizations authorized to possess untaxed, unstamped cigarettes. **Individual members of these communities may not purchase cigarettes through the mail unless they provide the affidavit described above and purchase cigarettes from an entity licensed by the Department of Revenue.**

When shipping cigarettes, the package containing the cigarettes must be clearly marked with the word "cigarettes".

Penalties, fines and imprisonment may result from failure to comply with Alaska tax laws.

If you have questions regarding this Notice or Alaska's Cigarette and Tobacco Products Tax laws, contact the Alaska Department of Revenue, Tax Division at (907) 269-6620.

**Authority: AS 43.05.290, AS 43.50.105, AS 43.50.520, AS 43.50.580, AS 43.50.610**