

Transportation Permit & Tax

Regulatory ALERT

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Transporting Alcoholic Beverages

Introduction

A carrier transporting alcoholic beverages often means that the carrier must obtain extra or special permits to do so. These special permits are in addition to all of the other state permit and reporting requirements, such as vehicle licensing, fuel and mileage tax permitting, operating authority, insurance, etc. Compliance with the Federal Motor Carrier Safety Administration (FMCSA) operating authority and Federal DOT safety requirements is also required.

This Special Report, however, covers only special permit, bond, and reporting requirements associated with transporting alcoholic beverages.

Definitions

- Alcoholic beverage: Spirituous liquors, wine, beer, and any other liquid or solid containing alcohol.
- Spirituos liquor: Any beverage containing alcohol obtained by distillation and mixed with drinking water and other substances in solution, including, but not limited to brandy, rum, whiskey, or gin.
- Wine: Any alcoholic beverage obtained by fermentation of the natural sugar content of fruits or other agricultural products, including fortified wines such as port, sherry, and champagne.
- Beer: Any beverage obtained by the alcoholic fermentation of an infusion of barley, malt, and hops in drinking water.

General Requirements

The requirements in this Special Report may apply to transportation into, out of, through, or within the state, or all four. They may also apply to spirituous liquors, beer and wine, or to only one or two types of alcoholic beverages.

Transporters of alcoholic beverages may generally deliver only to licensed wholesalers or manufacturers, not to individuals or retailers. Carriers may also deliver to Liquor Commissions or Alcohol Control Boards if so instructed.

A signed bill of lading or similar document that includes the name and address of the consignor and consignee, description of the beverage, date, place received, destination, and quantity must accompany the shipment at all times. Certain states also require that the bill of lading include the intended routes of travel.

The Federal Motor Carrier Safety Regulations in 49 CFR §392.5 Alcohol prohibition, also state that drivers are prohibited from being on duty or operating a commercial motor vehicle while the driver possesses wine of not less than one-half of one per centum of alcohol by volume, beer, or distilled spirits; however, this does not apply to possession of wine, beer, or distilled spirits which are manifested and transported as part of a shipment or possessed or used by bus passengers.

Enforcement

Shipments of alcoholic beverages are subject to inspection at any time by law enforcement officials or employees of Alcoholic Beverage Control Boards or Commissions. Generally, states that regulate this type of transportation require carriers to keep records of all alcoholic beverages transported for a period of at least two to three years. These records are also subject to inspection.

Failure to allow inspection of cargo or records may result in fines, suspension, revocation, or cancellation of transportation privileges. Noncompliance with any of the state requirements may result in fines and penalties as set by each individual state.

States Without Alcoholic Beverage Transportation Requirements

The following states do not require any special permits, fees, bonds, or reports to transport alcoholic beverages. They do require the signed bill of lading or similar document with the necessary information, and delivery is usually restricted to licensed wholesalers, manufacturers, Liquor Commissions or Boards. Compliance with all other applicable Federal and State regulations is also required.

ALASKA

Alcohol & Marijuana Control Office
Anchorage: (907) 269-0350; Fairbanks: (907) 451-2748; Juneau: (907) 465-2330
www.commerce.alaska.gov/web/amco/

DELAWARE

Delaware Alcohol and Tobacco Enforcement
(302) 741-2719
<http://date.delaware.gov/>

HAWAII

Department of Liquor Control
East Hawaii (Hilo): (808) 961-8218; West Hawaii (Kailua-Kona): (808) 323-4370
www.hawaiicounty.gov/liquor-control/

IDAHO

Idaho State Police
Alcohol Beverage Control
(208) 884-7060
www.isp.idaho.gov/abc/

KANSAS

Kansas Department of Revenue, Alcoholic Beverage Control
(785) 296-7015
<https://ksrevenue.org/abcindex.html>

MAINE

Bureau of Alcoholic Beverages
(207) 624-7220
www.maine.gov/dafs/bablo/

MICHIGAN

Liquor Control Commission
(517) 284-6250
www.michigan.gov/lara/0,4601,7-154-89334_10570---,00.html

MINNESOTA

Minnesota Department of Public Safety
Alcohol and Gambling Enforcement Division
(651) 201-7502
<https://dps.mn.gov/divisions/age/Pages/default.aspx>

NEBRASKA

Nebraska Liquor Control Commission
(402) 471-2571
<https://lcc.nebraska.gov/>

NORTH DAKOTA

Office of the State Tax Commissioner
Alcohol Tax Section
(701) 328-2702
www.nd.gov/tax/user/businesses/formspublications/alcohol-tax

RHODE ISLAND

Department of Business Regulation
Commercial Licensing & Racing & Athletics
(401) 462-9506
dbr.ri.gov/divisions/commlicensing/liquor.php

SOUTH CAROLINA

South Carolina Dept. of Revenue & Taxation,
Alcohol Beverage Licensing
(803) 896-5864
<https://dor.sc.gov/tax/abl>

WISCONSIN

Wisconsin Department of Revenue, Excise Tax Section
(608) 266-6701
www.revenue.wi.gov/Pages/Businesses/Liquor.aspx

States With Alcoholic Beverage Transportation Requirements

ALABAMA

Alabama ABC Board
Licensing & Compliance Division
(334) 213-6300
<http://alabcboard.gov/>

Permits No special permits are needed to transport alcoholic beverages out of, through, or within Alabama.

Reports Alabama Code Title 28-3-6: All common carriers, contract carriers, buses and trucks transporting alcoholic beverages may be required under regulations to be prescribed by the Board to transmit to the Board a periodic statement of such consignments or deliveries of alcoholic beverages, showing the date, point of origin, point of delivery, to whom delivered, and time of delivery.

Other ABC Rules and Regulations 20-X-8-04: Alcoholic beverages transported from outside the state must be delivered to the ABC Board, or manufacturers, importers, wholesalers, and warehouses licensed by the Board.

The driver of any vehicle importing alcoholic beverages into Alabama must have a bill of lading, consignment, or other documentary evidence of ownership of the entire cargo on board. The document must identify the origin and destination of the cargo, and an itemized listing of the cargo.

ARIZONA

Arizona Department of Liquor
Licenses & Control
(602) 542-5141
<https://azliquor.gov/index.cfm>

Permits, fees, bonds, reports Arizona requires no special permits, fees, bond, or reports to transport alcoholic beverages.

Other All shipments of alcoholic beverages (including wine and beer) into and within the state must be delivered to a licensed Arizona spirituous liquor wholesaler. Alcoholic beverage packages or containers being transported must show the name of the consignor/shipper and the name and address of the consignee. In addition, the package/container must be labeled to indicate it contains alcoholic beverages.

These markings must be easily visible and in English.

The carrier must have a bill or memorandum from the seller to the purchaser showing the name and address of the seller and purchaser as well as the quantity and kind of beverages being transported. The bill or memorandum must be produced for inspection upon a request by a law enforcement officer.

Common interstate carriers may transport alcoholic beverages through Arizona.

ARKANSAS

Arkansas Alcoholic Beverage Control Division
(501) 682-1105
www.dfa.arkansas.gov/alcoholic-beverage-control

Permits Carriers licensed by the FMCSA as for-hire common carriers may transport alcoholic beverages into and through Arkansas subject to the requirements of common carriage.

Contract carriers and private carriers (or anyone holding a manufacturer's or wholesaler's permit) must submit an application for a transportation permit to the Alcoholic Beverage Control Division before transporting alcoholic beverages in interstate commerce through, into, or out of Arkansas.

The application will provide the following information:

1. The point of origin of the shipment; the point where the shipment will enter Arkansas; the destination of the shipment and, if the destination is outside Arkansas, the point where the shipment will leave Arkansas;
2. The approximate duration of the entire trip through Arkansas if the destination is outside Arkansas;
3. A description of the vehicle to be used for the shipment including the motor number, the license plate number, and a description of the make, model and dimensions of the vehicle;
4. The approximate number of cases or kegs expected in each shipment; and

5. If shipments are to be made on a regular basis, the schedule of the shipments expected to be followed.

If the transportation permit application is for regularly scheduled shipments, the application must be made annually and the permit will be issued for a period of one year.

If the shipment for which the application is submitted is not subject to a regular schedule, an application must be made for each shipment. The transportation permit must be carried in the vehicle during the transportation of alcoholic beverages and must be available for inspection by law enforcement or any officer of the Division of Alcoholic Beverage Control.

A manufacturer or wholesaler transporting controlled beverages in its own truck must display in letters not less than two inches high on each side of each truck the name and address of the business and the Alcoholic Beverage Control Division permit number assigned to the business.

Temporary permits are not issued.

Fees Alcoholic Beverage Transportation Permit, \$50 per application. The permit is renewable annually on or before the expiration date of June 30th at the same fee.

Bonds A surety bond in the amount of \$2,000 must accompany each Alcoholic Beverage Transportation Permit Application.

Reports For-hire common carriers are not required to submit reports concerning transportation of alcoholic beverages in Arkansas.

All shipments of alcoholic beverages made under a transportation permit must be accompanied by a bill of lading, invoice, or other memorandum of shipment carried in the cab of the vehicle. The bill of lading, invoice, or other shipping memorandum must show the date of sale of the alcoholic beverages, the quantity, brand and size of the container of the alcoholic beverages transported, the name and address of the consignor and consignee and the permit number of the consignee.

A copy of all bills of lading, invoice, or other shipping memorandum must be retained by the transportation permit holder for three years.

CALIFORNIA

California State Board of Equalization
 Special Taxes Department
 (800) 400-7115

Permits Any common carrier, before engaging in the business of transporting shipments of alcoholic beverages into California, shall register with the California State Board of Equalization and apply to the Board for an interstate alcoholic beverage transporter's permit, which is valid until revoked by the Board.

Fees The California Interstate Alcoholic Beverage Transporter's Permit is a permanent permit issued at no cost. The permit is valid until revoked by the Board or canceled by the common carrier.

Bonds No surety bonds are required by the State of California to transport alcoholic beverages.

Reports Common carriers transporting alcoholic beverages into the State of California must file a Common Carrier Report of Delivery on Form BOE-217 with the Board of Equalization.

The form may be obtained online at www.boe.ca.gov/pdf/boe217.pdf and must be filed no later than the 15th day of each month covering all deliveries made in the previous calendar month (file whether deliveries are made or not). Failure to comply with the reporting requirements may result in suspension of the carrier's federal authority.

Other Common carriers and holders of interstate alcoholic beverage transporters' permits, transporting alcoholic beverages into California from outside California for delivery or use within the state must obtain from the licensed importer or customs broker a receipt for the alcoholic beverages transported and delivered.

This receipt must show the following information:

1. Name of shipper;
2. Point of origin, including city and state;
3. Name of importer or customs broker to whom delivery is made;
4. Place of delivery;
5. Name of carrier making the delivery;

6. A complete description of the shipment including number of packages; and
7. The number and date of the waybill covering the shipments.

In the case of rail shipments the receipt must also show the car number. For water shipments, the receipt must also show the name of the vessel and the number of the steamship bill of lading.

A copy of the freight bill or other shipping document containing all the required information shall be deemed to be in compliance. A copy of the receipt must be delivered to the importer or customs broker to whom delivery is made.

Other The California Highway Patrol has adopted and enforces the Federal Hazardous Materials Regulations of the Department of Transportation under Title 13, California Administrative Code. Carriers transporting alcoholic beverages which fall within the hazardous materials category must obtain a hazardous materials transportation license and a cargo tank certificate. For further information contact: Department of California Highway Patrol, Box 898, Sacramento, CA 95804; (916) 445-6211.

Transportation of Cigarettes and Tobacco Products *Cigarette delivery to a consignee in California:* California Cigarette and Tobacco Products Regulation 4041 requires that every common carrier making delivery of a shipment of cigarettes originating outside the State to a consignee in California must file a Common Carrier Delivery Report with the State Board of Equalization. The report is due not later than the 25th day of the calendar month following the calendar month in which the delivery of the cigarettes was made.

The report must include the following information:

1. The name of the shipper and the point of origin;
2. The name of the consignee and the address to which delivered;
3. The date and number of the waybill covering the shipment; and
4. The number of cases, bales or other containers of cigarettes delivered and the

quantity of cigarettes contained therein as shown the shipping documents.

For rail shipments, the report must also include the car initials and number. In the case of water shipments, the name of the vessel and the number of the steamship bill of lading must be included.

The report must be made on the Board's form BOE-1071 "Common Carrier's Report of Cigarette Deliveries" and filed with the State Board of Equalization on or before the 25th day of each month covering deliveries made during the preceding calendar month. See www.boe.ca.gov/pdf/boe1071.pdf for the form.

COLORADO

Colorado Department of Revenue, Liquor
Enforcement Division
(303) 205-2300

www.colorado.gov/pacific/enforcement/liquor

Permits, fees, bonds, reports Colorado requires no special permits, fees, bonds or reports to transport alcoholic beverages.

Other Any carrier transporting alcoholic beverages which require placarding under hazardous materials regulations must obtain a hazardous materials permit from the Colorado Public Utilities Commission (PUC) prior to transporting in, to, from, or through Colorado. Proof of liability insurance (as required by 49 CFR Part 387) must be provided when applying for the permit. Fees for annual permits are \$10 for 1-5 vehicles, \$25 for 6-10 vehicles, \$125 for 11-50 vehicles, \$200 for 51-100 vehicles, \$350 for 100-300 vehicles, and up to \$400 for more than 300 vehicles.

Call the PUC at (800) 888-0170 for more details.

CONNECTICUT

Department of Consumer Protection
Liquor Control Division
(860) 713-6200
www.ct.gov/dcp

Permits Connecticut requires a license for transporters of liquor.

A “Transporter’s Liquor Permit” is required for commercial transportation of any alcoholic liquor (as permitted by law) within, into, or from Connecticut. Apply online at www.elicense.ct.gov.

Fees The annual fee for the license is \$1,250 for one year, plus an application filing fee of \$100. A photocopy of the carrier's authority permit must accompany the application.

Bonds A bond is not required to transport alcoholic beverages.

Reports. Reports are not required to transport alcoholic beverages.

DISTRICT OF COLUMBIA

Alcoholic Beverage Regulation Administration
(202) 442-4423
<https://abra.dc.gov/>

Permits Transport Permits for the transportation of alcoholic beverages in the District of Columbia are required only for holders of a retailer’s license from the District of Columbia.

FLORIDA

Department of Business and Professional Regulation
Division of Alcoholic Beverages and Tobacco
(850) 487-1395
www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=400

Permits, fees, bonds Florida does not require special permits, fees, or bonds for common carriers to transport alcoholic beverages.

Reports Fl. Stat. §562.20. Common carriers must submit a monthly report on the Division of Alcoholic Beverages and Tobacco’s DBPR Form AB&T 4000A-155, which will contain the name and address of the consignor and consignee, and the amount of barrels, cases or gallons delivered. The report must be made in duplicate and the original mailed to the Divi-

sion on or before the 15th day of the following month.

The form is available at tinyurl.com/4000A155.

GEORGIA

Georgia Department of Revenue, Alcohol and Tobacco Tax Division
(877) 423-6711, Option #1 then Option #2
atdiv@dor.ga.gov
<https://dor.georgia.gov/excise-taxes>

Permits, fees, bonds Georgia does not require special permits, fees, or bonds to transport alcoholic beverages by a common carrier.

Reports On or before the 15th of the following month, carriers must file with the Department of Revenue a Carrier’s Monthly Report of Alcoholic Beverage Shipments Delivered in Georgia. The report must be accompanied by copies of all bills of lading for these shipments.

ILLINOIS

Illinois Liquor Control Commission
(312) 814-2206 (Chicago office)
(217) 782-2136 (Springfield office)

www2.illinois.gov/ilcc/pages/home.aspx

Permits, fees, bonds Illinois does not require special permits, fees, or bonds to transport alcoholic beverages out of, through or within the state.

Reports Carriers who pick up alcoholic beverages outside of Illinois and deliver into the state must file form RL-37 with the Illinois Department of Revenue. The name and address of the consignee must be shown on the form RL-37 when submitted to the Department of Revenue. The reporting deadline is on or before the 15th of the month following the month in which the deliveries were made.

Carriers may obtain the form at <http://tax.illinois.gov> or by calling (217) 782-6045.

INDIANA

Indiana Alcohol & Tobacco Commission
(317) 232-2430
www.in.gov/atc/

Permits A carrier’s alcoholic permit is required to transport alcoholic beverages into, out of, within or through Indiana. However,

carriers transporting beer manufactured in Indiana to a point outside the state are not required to obtain the permit.

A complete description of the vehicle(s) to be used in transporting alcoholic beverages may be required at the discretion of the Indiana Alcohol & Tobacco Commission. Include the engine number, date of manufacture, approximate weight, motor vehicle number, all license plate numbers, capacity, and any other information the Commission may require. The permittee may alter or add to the number of vehicles included under the permit from time to time.

The permit may be obtained via mail. The application and required information may also be brought to the Commission Office, and the permit will be processed and issued while the applicant waits.

The "Application for Carrier's Alcoholic Permit" is available at www.in.gov/atc/.

Fees Carrier's Alcoholic Permit, \$5; renewable annually by the expiration date indicated on the permit.

Bonds The Commission may at any time require a surety bond up to \$500. If a surety bond is required by the Commission, the permit, even if previously issued, shall not be valid until the surety bond has been duly executed, approved and filed with the Commission.

Reports No reports are required by Indiana to transport alcoholic beverages.

Other The holder of a valid beer, wine, or liquor wholesaler's permit may legally sell to the holder of a valid retailer's or dealer's permit at any time.

IOWA

Iowa Alcoholic Beverages Division
(515) 281-7400
<https://abd.iowa.gov/>

Permits, fees, bonds, reports Iowa does not require special permits, fees, bonds, or reports to transport alcoholic beverages.

Other All common carriers who transport for hire any intoxicating liquors into the state, or from one point to another point within the state, for the purpose of delivery must keep a

record book showing the full name of the consignor of each shipment of intoxicating liquor, from where shipped, the date of arrival, the quantity and kind of liquor (as shown on the package or carrier's records), the name and location of the consignee, and the date of delivery.

The record book must be open during business hours for inspection by any law enforcement officer.

It is a misdemeanor under Iowa Code 123.104 for carriers to:

1. Deliver any intoxicating liquors to any person other than to the consignee.
2. Deliver any intoxicating liquors without having the delivery recorded as required above; or
3. Deliver any intoxicating liquors where there is reasonable ground to believe that the liquor is intended for illegal use.

Transportation of Cigarettes and Tobacco Products

Reports Only a common carrier (or a distributor's truck bearing the distributor's name and permit number in plain view on the outside of the truck) may transport untaxed cigarettes. Vehicles carrying cigarettes must allow the Department of Revenue or any law enforcement officer to inspect the cargo at any time.

Common carriers transporting tobacco products into Iowa must file with the Director of the Department of Revenue reports of all shipments (except shipments delivered to public warehouses of first destination).

The reports must be filed on or before the tenth day of the month following the month of importation and must provide the following information:

1. The date of importation;
2. Point of origin;
3. Point of destination/delivery;
4. The name and address of the seller/consignor;
5. Name and address of the consignee;
6. Description and quantity of tobacco products delivered; and

7. Any additional information the Department of Revenue may require.

Common carriers must allow the Department of Revenue free access to books and records regarding the transportation of cigarettes both interstate and intrastate. Failure or refusal to submit the required reports or refusal to allow examination of the records by the Department of Revenue is considered a simple misdemeanor.

KENTUCKY

Department of Alcoholic Beverage Control
(502) 564-4850
www.abc.ky.gov/

Permits A Kentucky transporter's license may be issued to a motor carrier authorized to transact business in Kentucky by the Transportation Cabinet or the Federal Motor Carrier Safety Administration (FMCSA) or to another person engaged in business as a common carrier. A person holding a transporter's license may transport alcoholic beverages to or from the licensed premises of any licensee to an individual consumer if both the consignor and consignee in each case are authorized by the law of the states of their residence to sell, purchase, deliver, ship, or receive the alcoholic beverages.

Except for a common carrier that has been assigned a USDOT number issued by the FMCSA, vehicle identification signs must be placed on all vehicles transporting alcoholic beverages. The signs must include the name of the licensee and state license numbers.

The driver of a vehicle transporting alcoholic beverages under a Transporter's license must be in the possession of a copy of the license and bills of lading, consignment, or other evidence of ownership of the cargo which tally with the cargo. Failure of the driver to be in possession of these documents shall be prima facie evidence of illegal trafficking.

Except for an application by a common carrier that has been assigned a USDOT number issued by the FMCSA, an application for a transporter's license must include a statement that the licensee, if issued a license, will allow any authorized department investigators to stop and examine the cargo of any truck or vehicle in which alcoholic beverages are being transported within the boundaries of Kentucky.

Fees The Transporter's License is issued at a fee of \$210. Annual renewal is required. Apply online at <https://abc-portal.ky.gov/s/>.

Bonds No bonds are required.

Reports All persons or entities holding a transporter's license are required to file reports with the Department of Revenue on or before the fifteenth of each month, covering the preceding month's transactions. Only one report may be submitted to cover each unit shipment of alcoholic beverages transported into and from the state. Each Department of Revenue report must show the state license number, the name and address of consignor and consignee, shipping date, delivery date, number of cases according to size contained in each shipment, and must be signed by an official of the company handling the shipment.

Transportation of Cigarettes and Tobacco Products

Permits Any person transporting cigarettes upon which Kentucky Tax has not been paid from any point within Kentucky to another point within Kentucky must have a permit in the vehicle from the Department of Tax Administration, Revenue Cabinet. To obtain the permit, carriers must submit an application form, and prove adequate recordkeeping.

Fees \$50

Other The carrier must make regular reports to the state. Bonding may be required. The transporter must have in his/her possession an invoice or bill showing the name and address of the consignor and consignee, date acquired by transporter, name and address of transporter, and quantity of cigarettes together with the license number/records.

LOUISIANA

Department of Revenue
Office of Alcohol and Tobacco Control
(225) 925-4041
www.atc.rev.state.la.us/

Permits, fees, bonds Louisiana does not require special permits, fees, or bonds to transport alcoholic beverages. However, alcoholic beverages may be imported by common carriers only, and must be delivered only to licensed wholesale dealers.

Exception: Limited quantities of sparkling wine or still wine may be shipped to unlicensed individuals if the shipper is properly registered with the Department of Revenue, and the supplier provides monthly reports, and payment of excise and sales taxes. Louisiana statute defines "limited quantities" as 48, 750 milliliter-bottles of sparkling wine or still wine only per calendar year to a single household address.

Common carriers transporting alcoholic beverages must carry an invoice or bill of sale showing the name and address of the seller and buyer, and the number of gallons being carried. The invoice or bill of sale must be available for inspection upon request by any enforcement officer.

Temporary permits are not issued.

Reports All common carriers doing business or making deliveries within the state are required to file monthly reports with the Louisiana Department of Revenue. Reports are due on or before the 15th day of the month following the period covered by the statement. These reports are to state in detail the quantity of alcoholic beverages transported or delivered by them at points of ultimate destination, or another location, whether in car lots or otherwise, along with the date of delivery, for whom transported, and to whom delivered.

The reports are carrier created memos or computer print-outs containing the required information.

MARYLAND

Comptroller of Maryland, Revenue
Administration Division
Motor-fuel, Alcohol and Tobacco Tax Unit
(410) 260-7980
<http://taxes.marylandtaxes.com>

Permits For-hire carriers must obtain a Public Transportation Permit to transport alcoholic beverages into, out of, within or through Maryland.

Carriers are also issued a non-transferable Vehicle Identification Card which must be in the vehicle at all times when transporting alcoholic beverages in the state. The Identification Card must include the vehicle's make, model, VIN, state of registration, and license plate number.

Private carriers (carriers who own the alcoholic beverages they are transporting) must obtain an Individual Transportation Permit, as well as a Vehicle Identification Card for each vehicle. This permit authorizes the transportation of alcoholic beverages not for sale or delivery in Maryland from or through the state.

Fees State permit, \$75; Individual Transportation Permit, \$10; Vehicle Identification Card, \$10 per vehicle (tractor unit or straight truck).

Permits and cards are renewable annually by October 31 at the same fees.

Bonds No bonds are required by the state to transport alcoholic beverages.

Reports Permit holders must keep complete and accurate records in the form prescribed by the Comptroller. The records are subject to inspection by the Comptroller or his employees during all regular business hours.

Transportation of Cigarettes and Tobacco Products

Records A carrier transporting cigarettes or other tobacco products by vehicle on a public road must have in the vehicle a delivery ticket or invoice that states:

- The name and address of the seller or consignor; and
- The name and address of a buyer or consignee who is:
 - A person in Maryland authorized by Title 12 of the Tax — General Article to hold unstamped cigarettes or other tobacco products on which the tobacco tax has not been paid; or
 - A person in another jurisdiction authorized to hold cigarettes or other tobacco products on which the tax imposed by that jurisdiction has not been paid; and
- The quantity and brands of the cigarettes or other tobacco products being transported.

Other The Comptroller may require a common carrier that brings cigarettes into Maryland to submit a copy of any freight bill relating to the cigarette shipment.

MASSACHUSETTS

Alcoholic Beverage Control Commission
(617) 727-3040
www.mass.gov/abcc

Permits Carriers transporting alcoholic beverages must apply for an Express Transportation Permit and vehicle identification cards for each vehicle used to transport alcoholic beverages. Apply online at www.mass.gov/abcc/express-transportation.htm.

A permit is required if picking up or delivering in Massachusetts. A permit is not required to travel through Massachusetts.

Temporary permits are not issued.

Fees Express Transportation Permit, \$150; Vehicle identification cards, \$50. The Express Transportation Permit and the vehicle identification cards are renewable annually prior to the expiration date of December 31 at the same fee.

Bonds No bonds are required by the State of Massachusetts to transport alcoholic beverages.

Reports No reports are required by the State of Massachusetts to transport alcoholic beverages.

MISSISSIPPI

Alcoholic Beverage Control Division
(601) 856-1301
www.dor.ms.gov/ABC/Pages/default.aspx

Permits, fees, bonds Mississippi does not require special permits, fees, or bonds to transport alcoholic beverages.

Reports No reports are required by Mississippi to transport alcoholic beverages.

Other If the transportation of alcoholic beverages is through a dry area, the vehicle must be sealed and the seal remain unbroken until the vehicle reaches its destination.

All transportation of beer between counties within Mississippi must be accompanied by a bill of lading or an invoice stating the name of the consignor and consignee, the date and time of departure, route to be taken in transit and showing the destination to be into a county or municipality that legally authorizes the sale of beer; or which is accompanied by a load out

sheet stating the name of the consignor and that the beer is to be delivered to retailers in a county or municipality which authorizes the sale of beer, the date and time of departure, and the route to be taken in transit.

MISSOURI

Division of Alcohol and Tobacco Control
(573) 751-2333
<https://atc.dps.mo.gov/>

Permits Carriers with intrastate operating authority issued by the Missouri Department of Transportation, Motor Carrier Services, need not apply for a Transporter's License.

If you are not a common carrier with intrastate authority from Motor Carrier Services and want to transport intoxicating liquor, you will need to obtain a transportation license (Section 311.420) from the Division of Alcohol and Tobacco Control. For information on a Transporter's license, call (573) 751-5444. No transporter license is required of any person already licensed by the Supervisor of Alcohol and Tobacco Control and whose licensed premises are located in Missouri.

Fees Transporter's License, \$10 per year; renewable on or before the expiration date of June 30 at the same fee. License required only if not regulated by the Missouri Department of Transportation, Motor Carrier Services.

Bonds Each carrier will submit with his application a bond in the amount of \$1,000.

Reports No special reports are required to transport alcoholic beverages.

MONTANA

Montana Liquor License Division
(406) 444-6900
<http://revenue.mt.gov/home/liquor>

Permits, Fees, and Bonds Montana does not require special permits, fees, or bonds to transport alcoholic beverages.

Other Montana is a control state. All shipments of distilled spirits and wine over 16 percent alcohol by volume, any caffeinated malt beverages (considered distilled spirits), and beer over 14 percent alcohol by volume must be delivered at the Montana Liquor Control Division's warehouse in Helena, Montana. Any wine or beer under the limits mentioned above

can be delivered directly to licensed distributors.

NEVADA

Department of Taxation, Revenue Division
(775) 684-2000
<https://tax.nv.gov/>

Permits, fees, bonds Nevada does not require special permits, fees, or bonds to transport alcoholic beverages.

Reports Liquor may be imported into Nevada only by common carrier, contract carrier, or a carrier having a special permit to do so.

Every common and contract carrier must make available to the Department a statement or freight bill for every shipment of liquor into this state, showing:

1. The names of the consignor, consignee and carrier of the shipment;
2. The date when and place where the shipment was received; and
3. The destination of the shipment.

The Department of Taxation also requires:

- a. The carrier to have the consignee sign a document for the receipt of each shipment before the carrier permits the consignee to remove the shipment from the point destination or possession of the carrier; and
- b. The consignor, upon receipt of the document after it has been signed by the consignee, to forward the statement or postcard to the Department.

By special permit, the Department may authorize the transportation of liquor by means of a conveyance owned and operated by a licensed importer, or a conveyance owned and operated by the permittee or another, not being a common carrier or a regularly operating contract carrier. As a condition of the permit, the Department may require that a sign be carried on the conveyance, in letters at least 3 inches high, stating that the conveyance is carrying wholesale liquor by special permit. Such carriers by special permit are subject to the same rules respecting reports and deliveries of import liquors as are common carriers and regularly operating contract carriers.

NEW HAMPSHIRE

New Hampshire Liquor Commission, Division
of Enforcement & Licensing
(603) 271-3521 (Alcohol Permits)
www.nh.gov/liquor/index.shtml

Secretary of State's Office, Corporation
Division, NH Department of State
(603) 271-3242
sos.nh.gov/corporation-ucc-securities/corporation/

Permits A carrier license must be obtained which authorizes the licensee to transport and deliver alcoholic beverages within New Hampshire and to pick up from the holder of a beverage manufacturer license for delivery outside the state. The carrier license also authorizes the licensee to transport and deliver wines or pick up from wine manufacturer license holders for delivery outside New Hampshire.

Carrier licenses are required for common carriers handling beverage and wine shipped by registered direct shippers, and are required for any other beverage and wine shipments.

All beer and wine carriers which are limited liability companies, corporations, or partnerships chartered outside the state of New Hampshire but organized under the laws of one of the United States, or, if an individual with the business located outside the state of New Hampshire, must send a copy of a Certificate of Authority obtained from the New Hampshire Secretary of States office with the license application.

Obtain an application form, "Carrier (Bev/ Wine/Liquor) Request for Application," at <https://www.nh.gov/liquor/enforcement/licensing/carrier.htm>. Carrier applicants must submit the \$100 licensing fee with the application. Upon approval, the state will provide a checklist of documents that are required, one of which is the Certificate of Authority in the State of New Hampshire.

A licensed carrier shall not transport any liquor, wine, or beverage within a 90-day period that has been identified by the commission as originating from a person who does not hold a valid New Hampshire direct shipper permit, provided that such identification has first been provided to and received by the licensed carrier in writing. The commission shall notify carriers by mail on a monthly basis

of the identity of unauthorized shippers, which notification shall be effective 15 days after such mailing. The commission may impose a fine by rule for violations within the reporting month per shipper.

Questions concerning licensing may be directed to Enforcement at (603) 271-3523.

Fees Beverage or Wine Carrier's License, \$100. All licenses expire on the last day of the month of the entity's inception and must be renewed annually at the same fee.

Bonds No bonds are required.

Reports No reports are required.

NEW JERSEY

Division of Alcoholic Beverage Control
Department of Law and Public Safety
(609) 984-2830

www.nj.gov/oag/abc/index.html

Contact: Permits
(609) 984-2830

Permits New Jersey has two different authorization for transporting alcoholic beverages. Depending on the nature of the movement, you must obtain one of these authorizations before transporting alcoholic beverages on New Jersey highways.

- A. **Transportation License.** Carriers transporting alcoholic beverages into, out of, or within the State of New Jersey are required to apply for a Transportation License. A Transportation License allows the licensee to import, export and/or deliver from one wholesaler to another within the State of New Jersey. In addition to the Transportation License, the licensee must acquire insignias for each vehicle to transport alcoholic beverages.
- B. **Limited Transportation Permit.** Limited Transportation Permits are sufficient for authorization when a carrier wishes to pick up alcoholic beverage products in the State of New Jersey and transport them for delivery out of state exclusively. An insignia is also required for the vehicle that is hauling beverages under the Limited Transportation Permit.

Fees Transportation License: Application forms can be secured from the Division of Alco-

holic Beverage Control. The fee for a Transportation License is \$625. The license must be renewed annually prior to the expiration date of June 30 at the fee of \$625.

When a new license is issued during the year, the fee is pro-rated to the end of the license term and a refund is accorded the applicant. The insignia fee for each vehicle is \$30 per insignia. They are renewable annually prior to the insignia expiration date of June 30 at the same fee.

The fee for a Limited Transportation Permit is \$500 per year for the Permit term that expires on September 30 of each year. This is a nonreturnable fee. The cost of the insignia for the vehicle hauling beverages under the Limited Transportation Permit is \$75 per vehicle.

New Jersey also issues trip permits. These may be secured through Transceiver fax network at a cost of \$25 per trip for the permit and \$14 to the fax company for handling the transaction. These permits are only valid for one trip within 24 hours for hauling alcohol products into the state from out-of-state locations, or to out-of-state destinations from points of origination within New Jersey. The trip permit is not for regular business, but for infrequent occasions that do not warrant a more permanent entitlement. Transceiver Network at (800) 749-6058.

Bonds No bonds are required to transport alcoholic beverages.

Reports All carriers holding Transportation Licenses and Limited Transportation Permits are required to file bi-monthly reports to the Division of Taxation in Trenton. For additional information concerning the reports, contact the Division of Taxation, Alcoholic Beverage Tax at (609) 984-4121.

Other The Transportation License encompasses all of the privileges of a Limited Transportation Permit and therefore in no case is both a Transportation License and a Limited Transportation Permit required. A carrier who is simply going to transport alcoholic beverages from New Jersey out of state may get that restricted authorization by applying for the Limited Transportation Permit rather than a full Transportation License. However, if alcoholic beverages are to be off-loaded in New Jersey, the Transportation License is required.

NEW MEXICO

Alcoholic Beverage Control Division
Regulation and Licensing Department
(505) 476-4875
www.rld.state.nm.us/abc/default.aspx

Permits Persons transporting alcoholic beverages out of or into New Mexico must file with the Alcoholic Beverage Control Division an Application for Registration of Common Carrier. Visit tinyurl.com/NMcarrier for the form.

Fees The license issued is a three-year license (July 1 - June 30 each year). The initial registration fee is \$50. The second year renewal fee is \$33.20 and the third year renewal fee is \$16.60. The license is renewable every three years for the same fees listed here.

Bonds No bonds are required to transport alcoholic beverages.

Reports No reports are required to transport alcoholic beverages.

NEW YORK

New York State Liquor Authority, District
Office
(518) 474-3114
www.sla.ny.gov/

Permits Carriers transporting alcoholic beverages into, out of, or within New York must obtain either a "Trucking Permit" or a "Fleet Trucking Permit" from the New York State Liquor Authority. Carriers who are only transporting alcoholic beverages through the state are not subject to regulation.

The trucking permit is vehicle specific and may not be transferred from vehicle to vehicle. This permit authorizes the permittee to transport alcoholic beverages within New York, from within New York to points outside the state, and from outside the state to points within New York. Only one application (Form 1010 - Transportation Permit Application) is required, regardless of the number of vehicles to be issued permits. When issued, the original permit, or a copy, must be retained in the cab of the vehicle at all times, and is effective for 3 years.

The fleet trucking permit is issued to the carrier (rather than the vehicle) and allows the permittee to transport alcoholic beverages in any and all vehicles owned or hired and oper-

ated by the permittee between points within New York, from within New York to points outside the state, and from outside the state to points within New York. This Permit is valid for one year, and allows the licensee to register all vehicles under a blanket permit without having to provide detailed information on each vehicle. In addition, it allows adding and removing vehicles without notification to the Liquor Authority. Form 1010, "Transportation Permit Application" must be filed together with applicable fees and bond.

Filing applications Applications must be mailed to one of the State Liquor Authority Zone offices listed below which supports the county in which the carrier will be doing business.

ZONE 1

(Bronx, Kings, Nassau, New York, Queens, Richmond, Suffolk, Westchester)

State Liquor Authority
317 Lenox Avenue, 4th Fl.
New York, NY 10027
(212) 961-8385

ZONE 2

(Albany, Broome, Cayuga, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Essex, Franklin, Fulton, Green, Hamilton, Herkimer, Jefferson, Lewis, Madison, Montgomery, Oneida, Onondago, Orange, Oswego, Otsego, Putnam, Rockland, Rensselaer, St. Lawrence, Saratoga, Schenectady, Schoharie, Sullivan, Ulster, Warren, Washington)

State Liquor Authority
80 S. Swan St., Ste 900
Albany, NY 12210-8002
(518) 474-3114

ZONE 3

(Allegany, Cattaraugus, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Schuyler, Seneca, Steuben, Tioga, Tompkins, Wayne, Wyoming, Yates)

State Liquor Authority
535 Washington St., Ste. 303
Buffalo, NY 14203
(716) 847-3035

Fees Trucking Permit: \$173 (\$153 fee, \$20 filing fee) per vehicle. Permits are issued for a maximum three-year period and expire on December 31 of the 3rd year. Fees will be prorated based on the date of issuance.

Fleet Permit: \$6,420 company fee per year if submitted on or after January 1 and \$3220 if submitted after July 1. Checks or drafts must be payable to the order of the State Liquor Authority. The Fleet Permit must be renewed annually each year by December 31.

Bonds A bond in the amount of \$1,000 (per company) must be filed on Form L-9 whether obtaining Trucking Permits or a Fleet Trucking Permit, and must be issued by a qualified surety company authorized to execute bonds in the State of New York. The bond is valid for a maximum three-year period to expire on December 31 of the third year.

Reports No reports are required to transport alcoholic beverages.

All shipments picked up or delivered in New York must be accompanied by a copy of a bill of lading, or other document, showing the name and address of the consignor, the name and address of the consignee, the date of the shipment, and the quantity and kind of alcoholic beverage carried.

Transportation of Cigarettes and Tobacco Products *Shipment and possession of cigarette and tobacco products:* In New York it is unlawful for common or contract carriers to knowingly transport cigarettes to any person in the State whom the common or contract carrier reasonably believes is not a licensed or registered cigarette agent, wholesale dealer, or retail dealer. Where cigarettes are transported to a home or residence, it is presumed that the carrier knew that the delivery was not being made to a licensed or registered agent, wholesale dealer, or retail dealer.

In addition to carriers, it is generally unlawful for any other person to knowingly transport cigarettes to other than licensed or registered dealers. However, persons other than common or contract carriers may transport up to 800 cigarettes (four cartons) at any one time to any person in New York State without violating this law.

To determine whether a person is a licensed or registered cigarette agent, wholesale dealer, or

retail dealer, the Tax Department maintains a listing of all currently licensed and registered cigarette agents, wholesale dealers, and retail dealers. The list is updated periodically and is available on the Internet at the Tax Department's Web site <http://www8.tax.ny.gov/CGTX/cgtxHome>.

The information is also available by calling the Tax Department normal business hours, at (518) 457-5735.

Police officers and certain peace officers are authorized to seize cigarettes that have been or are being shipped or transported in violation of these provisions, and the cigarettes seized are subject to forfeiture.

The first violation is punishable as a class A misdemeanor, and a second or subsequent violation is punishable as a class E felony. In addition to the criminal penalty, the New York State Commissioner of Health may impose a civil fine, not to exceed \$5,000, for each violation.

NORTH CAROLINA

Alcoholic Beverage Control Commission
(919) 779-0700
<http://abc.nc.gov/>

Permits Carriers must apply for a fleet permit to transport any alcoholic beverages through or into North Carolina. A certified copy of the original permit must be carried in each vehicle transporting alcoholic beverages.

A separate permit is required to transport spirituous liquor or beer and/or wine in North Carolina. Temporary permits are not issued.

Fees The transportation permit is a one-time permit issued at no cost. The license is valid for the duration that the company or carrier is in business.

Bonds No bond is required for persons transporting beer or wine. Those persons transporting spirituous liquors into and through the state must submit a bond in the amount of \$1,000 to the Alcoholic Beverage Control Commission. Bond forms will be provided by the Commission.

Reports Each driver must carry the certified copy of the carriers' permit and a bill of lading, invoice, or some other memorandum of shipment showing the names and addresses of the

persons from whom the alcoholic beverages were received and to whom they are being shipped, the character and content of the shipment, and the quantity and volume of the shipment.

For spirituous liquor, the bill of lading, invoice or other memorandum must also include the North Carolina code numbers and the route which the vehicle will follow, and the vehicle shall not vary substantially from that stated route.

In addition, each carrier must maintain records of shipments into or through the state, which must be open to inspections by the appropriate state officials.

The Commission may require carriers to make reports of shipments.

Other Those licensed carriers delivering spirituous liquor into North Carolina may deliver only to the Alcoholic Beverage Control Warehouse located in Raleigh, North Carolina, unless otherwise instructed by the Commission. The Commission exercises jurisdiction over the distribution of the liquor from the ABC warehouse to other points in the state. This intrastate distribution is performed solely by a company contracted by the Commission.

OHIO

Ohio Department of Commerce
Division of Liquor Control
(614) 644-2411
<http://www.com.ohio.gov/liqr/>

Permits An H Permit is required to transport beer, intoxicating liquor, or alcohol when picking up or delivering in Ohio. The permit may be issued to carriers who also hold a license issued by the Public Utilities Commission to transport alcoholic beverages for delivery or use in the state. A photocopy of the H Permit must be carried in each vehicle used for alcoholic beverage transportation.

Ohio manufacturers or wholesalers of alcoholic beverages (other than spirituous liquors) who transport and deliver their own products to or from their licensed premises in their own trucks incidental to the purchase or sale of the products need not obtain an H Permit.

Carriers transporting alcoholic beverages passing through Ohio without picking up or deliver-

ing in the state are not required to have the H Permit.

Temporary permits are not issued.

Fees H permit, \$300 company fee plus \$100 processing fee; renewable annually on or before the expiration date of the permit at the same fee.

Bonds No bonds are required by the State of Ohio to transport alcoholic beverages. Note: A liability insurance certificate/policy for not less than \$1,000 nor more than \$5,000 for property damage, and for not less than \$5,000 nor more than \$50,000 for injury or death is required.

Reports Reports may be required to transport alcoholic beverages.

OKLAHOMA

Oklahoma Alcoholic Beverage Laws
Enforcement Commission
(405) 521-3484
www.ok.gov/able/

Permits To transport alcoholic beverages (except light beer) into, out of, within or through Oklahoma, for-hire carriers must obtain an Alcoholic Beverage Carrier's Permit from the Oklahoma Alcoholic Beverage Laws Enforcement Commission. Licensed brewers, distillers, winemakers, rectifiers, wholesalers, or Class B wholesalers are not required to obtain a permit when transporting alcoholic beverages from one licensed premise to another in vehicles they own or lease, and as long as they do not transport for-hire.

Fees Alcoholic Beverage Carrier's Permit, \$23; renewable each year prior to the date purchased at the same fee.

Bonds No bonds are required to transport alcoholic beverages.

Reports All carriers holding an Alcoholic Beverage Carrier's Permit or other persons authorized by the Commission to transport alcoholic beverages must file with the Director of the Tax Commission a copy of the report required by the Oklahoma Tax Commission in Title 37, Oklahoma Statutes, Section 557. The report must be filed by the tenth day of the following month. Send reports to:

Oklahoma Tax Commission
 Alcohol and Tobacco Section
 P.O. Box 26920
 Oklahoma City, OK 73126-0920
 (405) 521-3242

Other Every common carrier and private carrier, and every person who transports any alcoholic beverages from any point within Oklahoma to any other point within or without of Oklahoma, or who transports alcoholic beverages into Oklahoma, must at all times while the alcoholic beverages are in transit have in the possession of the driver or operator of the transporting carrier or vehicle the invoice, bill of lading, manifest, or other document describing such alcoholic beverages being transported.

OREGON

Oregon Liquor Control Commission
 (503) 872-5000
www.oregon.gov/olcc

Permits, fees, bonds, reports Oregon does not require special permits, fees, bonds, or reports to transport alcoholic beverages.

Transportation of Cigarettes and Tobacco Products *Transportation of untaxed cigarettes:* Transporters must obtain a permit from the Department of Revenue to possess, acquire for transportation, or transport untaxed cigarettes in Oregon. Application can be made online at <https://revenueonline.dor.oregon.gov>.

“Transporter” means any person importing or transporting into Oregon, or transporting in Oregon, cigarettes obtained from a source located outside this state, or from any person not licensed as a distributor. It does not include a licensed distributor, a common carrier to whom is issued a certificate or operating authority or permit by the Federal Motor Carrier Safety Administration to carry commodities in interstate commerce, or a carrier of federal tax-free cigarettes in bond, or any person transporting no more than 199 cigarettes at any one time.

The permit is issued at no fee. The application must be on the form prescribed by the department, and submitted no less than one working day before the first transportation of untaxed cigarettes. The application must include:

1. The applicant’s name, address and telephone number;

2. The beginning and ending dates of the period to be covered by the permit;
3. The maximum number of loads or shipments the transporter may transport under the permit;
4. The method of transportation;
5. The location of detailed records concerning the transportation of untaxed cigarettes under the permit, including where each shipment of untaxed cigarettes was picked up and delivered; and
6. The name and telephone number of the person the department can contact to examine the records.

The Department will either approve or deny the application and return it to the applicant before the first shipment is made under the permit. An approved application constitutes a permit.

The original or a photocopy of the permit must be carried in the vehicle transporting the untaxed cigarettes. The transporter must carry the permit, the invoices or bills of lading covering the shipment, and other prescribed information in the vehicle during transport.

The permit holder must notify the department of any change in the information required on the application before the first transportation of untaxed cigarettes after such information changes. A new permit must be obtained if the name of the permit holder changes.

All pertinent records and returns must be retained for five years.

PENNSYLVANIA

Pennsylvania Liquor Control Board
 Bureau of Licensing
 (717) 783-7637
www.lcb.pa.gov/Pages/default.aspx

Permits Carriers transporting alcoholic beverages for hire within the State of Pennsylvania must obtain from the Board a Transporter-for-Hire License, Class A; a Transporter-for-Hire License, Class B; or a Transporter-for-Hire License, Class C.

Class A licensees are authorized to transport liquor, malt/ brewed beverages, or alcohol to or from points located in the Commonwealth of Pennsylvania.

Class B licensees may transport only malt or brewed beverages to or from points located in the Commonwealth.

Class C licensees may transport liquor parcels within the Commonwealth.

In Pennsylvania, a “liquor parcel” is a package containing not more than the number of units of liquor in a standard case packaging configuration as approved by the Board. A “general parcel consignment” means the commercial transportation of packages or parcels of not more than 50 pounds per parcel where each package is a separate and distinct shipment.

To obtain a Class C license, the applicant must demonstrate that he maintains a fleet of vehicles primarily engaged in general parcel consignment, servicing all points within Pennsylvania. They must also demonstrate that they can transport liquor from points in Pennsylvania to Board facilities, from Pennsylvania licensed limited winery locations to limited winery customers, and from distilleries of historical significance to distillery customers.

Carriers transporting alcoholic beverages through Pennsylvania commercially (without picking up or delivering) under FMCSA for-hire authority are not required to apply for a Transporter-for-Hire License.

However, the operator of the vehicle must have in his possession an invoice and a bill of lading or waybill (showing the brand name, size and number of containers of liquor, malt or brewed beverages or alcohol). These documents must be produced for inspection upon the request of an authorized police or enforcement officer of Pennsylvania. The cargo in a load being transported through Pennsylvania must remain intact and upon the same vehicle while traveling through the state.

The licensee (except transporters for hire) must also affix or paint on each side of each vehicle the business name, address including the street name and number as shown on the license, and the license number as shown on the license in letters no smaller than 2 inches in height. The number must be preceded by the letters “P.L.C.B.”

Transporters for-hire are not subject to these vehicle marking rules.

Fees The license fees are as follows: Class A, \$265 (pro-rated quarterly); Class B, \$160; and

Class C, \$265. All licenses will be issued for the calendar year and are renewable at the same rate.

A filing fee of \$700 for a new permit (or \$30 to renew an existing permit) must accompany each application for license.

Bonds Bonds are not required to transport alcoholic beverages.

Reports Any holder of a transporter-for-hire license must maintain and keep, in hard copy or electronic media consistent with generally accepted accounting procedures, for a period of at least two years complete and accurate daily records of transactions conducted under the authority of the license. Records are subject to inspection by authorized representatives of the Board, the Pennsylvania State Police, and the Bureau of Liquor Control Enforcement.

The recordkeeping system must have the capability to provide for the reconciling of required data. Entries must be verifiable by original supporting documents, and must be clearly identifiable to the licensed operation.

Copies of reports or forms, required by Federal or State governmental agencies related to the licensed operation must be maintained for a period of two years unless required to be maintained for a longer period by the agency.

SOUTH DAKOTA

Department of Revenue
Alcohol Taxes
(605) 773-3311

dor.sd.gov/businesses/taxes/alcohol/

Permits Carriers transporting all alcoholic beverages into, out of, or within South Dakota must apply for an Alcoholic Beverage Transporter License from the Department. Carriers transporting alcoholic beverages through South Dakota are not subject to regulation.

No temporary permits are issued.

Fees The fee for a Transportation License is \$25. Licenses must be renewed each year prior to the expiration date of December 31st at the same rate. The Department will not prorate the fee.

Bonds No bonds are required to transport alcoholic beverages.

Reports No reports are required to transport alcoholic beverages.

TENNESSEE

Tennessee Alcoholic Beverage Commission
(615) 741-1602
www.tn.gov/abc/

Permits, fees No special permits or fees are required to transport alcoholic beverages.

Bonds Anyone, except for-hire federally-regulated common carriers, transporting distilled spirits or wine within, into, through, or from Tennessee must post a \$1,000 surety bond with the Tennessee Alcoholic Beverage Commission. Evidence that the required surety bond has been posted must accompany the alcoholic beverages at all times during transportation.

Reports No reports are required to transport alcoholic beverages.

Other A bill of lading or other memorandum of shipment signed by the consignor must be carried with the load during transportation. It must show an exact description of the alcoholic beverages being transported, the name and address of the consignor, the name and address of the consignee, and the route to be traveled by the vehicle while in Tennessee. The route must be the most direct route from the consignor's place of business to the place of business of the consignee.

TEXAS

Texas Alcoholic Beverage Commission, Capital Station
(512) 206-3333
www.tabc.texas.gov

Permits Carriers transporting alcoholic beverages over 4 percent alcohol by weight into, out of and within Texas must apply to the Commission for a carrier's permit. The carrier's permit may only be issued to a carrier registered under Chapter 643 of the Transportation Code, or a common carrier operating under certificate issued by the former Interstate Commerce Commission or the FMCSA. Those persons transporting alcoholic beverages through the state are exempt from obtaining a carrier's permit.

Carriers transporting beer (no more than 4 percent alcohol by weight) Intrastate (from

point to point within the state) don't need a carrier's permit. They just need an invoice, statement or bill of lading showing where from and who to.

Note: A common carrier without a carrier permit from the ABC Commission may transport wine from a winery to a destination outside of Texas, as long as the carrier meets all other legal requirements for common carriage.

Out-of-state winery direct shipper's permit Allows the holder to sell and deliver wine that is produced or bottled by the permittee to an ultimate consumer located in wet or dry areas in Texas. Delivery of wine must be shipped by a common carrier that holds a carrier's permit issued by the Texas Alcoholic Beverage Commission. Permittee may not deliver more than nine gallons within a calendar month OR 36 gallons within a 12-month period to the same consumer in this state; or sell to ultimate consumers more than 35,000 gallons of wine annually. This permit may only be issued to a person who:

- Does not hold a winery permit in the State of Texas;
- Operates a winery located in the United States and holds all state and federal permits necessary to operate the winery, including the federal winemaker's and blender's basic permit;
- Holds a Texas Sales Tax Permit;
- Expressly submits to personal jurisdiction in Texas state and federal courts and expressly submits to venue in Travis County, Texas, as proper venue for any proceeding that may be initiated by or against the commission; and
- Does not directly or indirectly have any financial interest in a Texas wholesaler or retailer as those terms are used in Section 102.01 of the Alcoholic Beverage Code.

Fees The fee for the carrier's permit is \$60. Permits are to be renewed prior to two years from the date of issuance at the same fee. A surcharge, subject to change every September 1, is added to the permit state fee. The surcharge is \$252 for a two-year permit. An out-of-state winery direct shipper's permit is \$150 fee plus \$376 surcharge for a two-year permit.

Bonds Not required for carrier's permit; \$1,000 security required for out-of-state winery direct shipper's permit.

Reports Each permit holder must file a monthly carrier report to the Commission on forms provided by the Commission. File the report on or before the 15th of each month and include the previous month's activities. If no interstate shipment took place during the month, a report must be filed stating this fact. A copy of the report must be retained by the carrier for a period of four years.

Other No carrier may transport and deliver beer in a dry area unless the beer is consigned to a local or general distributor's licensee who has previously stated that he intends to transport it to a place of business in a wet area. Also, no carrier may transport and deliver liquor into a dry area of the state except in cases previously authorized by the Commission. Persons may, however, transport alcoholic beverages from one wet area to another wet area by passing through a dry area when necessary.

UTAH

Utah Department of Alcoholic Beverage Control
(801) 977-6800
<https://abc.utah.gov/>

Permits, fees, bonds, reports Utah does not require special permits, fees, bonds, or reports to transport alcoholic beverages.

Other Utah is a liquor controlled state. Any deliveries made into Utah must come to the Utah Department of Alcoholic Beverage Control (UDABC) or the military. Malt beverage under 4 percent by volume, or 3.2 percent by weight, can be delivered directly to private distributors.

All flavored malt beverages must be delivered to the UDABC.

VERMONT

Department of Liquor Control
(802) 828-2345
liquorcontrol.vermont.gov/

Permits The Vermont Liquor Control Board has implemented the following practices concerning permits to transport liquor through Vermont to an out-of-state location.

The Board permits shipments of alcoholic beverages from bona fide licensed alcohol beverage purveyors through Vermont to points outside of Vermont if the driver has a bill of lading in the vehicle (original, photocopy, or fax) which shows the contents of the shipment, name and address of the shipper, name of the receiver and the place the shipment is to be delivered (consignee). The destination must be outside Vermont.

Alcohol shipped without a proper bill of lading or permit is subject to seizure and forfeiture.

VIRGINIA

Department of Alcoholic Beverage Control
(804) 213-4400
www.abc.virginia.gov/

Permits Carriers transporting alcoholic beverages within, into or through Virginia must apply for a non-transferable carrier's transportation permit on forms provided by the Virginia Department of Alcoholic Beverage Control (ABC). A copy of the permit must be carried in the vehicle at all times. A bill of lading or other memorandum must also be carried with the shipment, describing the alcoholic beverages being transported, and showing the names and addresses of the consignor and consignee.

Fees No fees or renewals are required for the permit.

Bonds No bonds are required to transport alcoholic beverages.

Reports All approved Virginia ABC common carriers are required to file a monthly report on forms prescribed by the ABC. The report is to be filed with the ABC, along with a signed copy of all invoices delivered to recipients in Virginia during the preceding month. This report must be postmarked no later than the 15th of the month or, if the 15th is not a business day, the next business day. Common carriers must report the quantities of wine and/or beer delivered into or within the Commonwealth. The report must also include the name and addresses of the purchasers to whom wine and/or beer was delivered.

WASHINGTON

State of Washington
Liquor and Cannabis Board
(360) 664-1600
www.lcb.wa.gov/

Permits, fees, bonds, reports The Washington State Liquor and Cannabis Board does not require special permits, bonds, or reporting requirements for the interstate transportation of alcoholic beverages into, through or out of Washington, if the shipments are made to wholesale licensees. No shipments can be made to retail licensees or to individuals.

WEST VIRGINIA

West Virginia Alcohol Beverage
Control Administration
Licensing Division
(304) 356-5500
www.abca.wv.gov/Pages/default.aspx

Permits Carriers transporting alcoholic beverages within, into or through West Virginia must apply for an Alcohol Transportation Permit and Bond of Permit Carrier. A separate permit must accompany each vehicle used in the transportation of alcoholic beverages. Permits are issued for the calendar year and must be renewed before their expiration date of December 31 at the same fee.

Fees The Alcohol Transportation Permit fee is \$10 for the initial permit and \$1 for each additional permit.

Bonds “Bond of Permit Carrier” in the amount of \$1,000 must accompany the application. The Bond Carrier Permit Forms are executed on a calendar year basis. If applied mid-year, for example September 12, then bond would end December 31.

Reports West Virginia requires carriers to submit monthly reports.

WYOMING

Wyoming Liquor Division
(307) 777-7231
<http://liquor.wyoming.gov/index.aspx>

Permits, fees, bonds, reports Wyoming requires no special permits, fees, bonds or reports to transport alcoholic beverages.

Other All alcoholic beverages delivered within Wyoming must be delivered to the Department of Revenue, Liquor Division in Cheyenne, Wyoming.

Summary of Requirements

In states in which carriers must keep delivery records, the carrier must make the records available upon request to authorities.

State	Requirements
Alabama	All common carriers, contract carriers, buses, and trucks transporting tobacco products may be required to transmit to the Department of Revenue a periodic statement of such consignments or deliveries of tobacco products showing date, point of origin, point of delivery and to whom delivered, and time of delivery. Code of Ala. § 40-25-11
Alaska	A common or contract carrier may not knowingly transport cigarettes to a person unless the person shipping the cigarettes is licensed, and before shipment, provides the common or contract carrier with a copy of the person's current license and an affidavit from the intended recipient certifying that the person receiving the cigarettes is an authorized person or is appropriately licensed and, before receipt, provides the common or contract carrier with a copy of the person's current license. Alaska Stat. § 43.50.105
Arizona	Except for a licensed manufacturer, importer, or distributor, a person who ships unstamped cigarette packages in or into Arizona must first file with the department a notice of shipment. This does not apply to any common or contract carrier that is transporting cigarettes through Arizona to another location under a proper bill of lading or freight bill that states the quantity, source and destination of the cigarettes. A person who transports unstamped cigarette packages in or into Arizona must carry in the vehicle used to convey the shipment invoices or equivalent documentation of the shipment for all cigarettes in the shipment. The invoices or documentation must indicate the name and address of the consignor or seller, the name and address of the consignee or purchaser, and the quantity of each brand of cigarettes that is transported. A.R.S. § 42-3457
Arkansas	Common carriers transporting tobacco products, vapor products, alternative nicotine products, or e-liquid products may be required by the Director of the Department of Finance and Administration or the Director of Arkansas Tobacco Control to give a statement of all consignments of tobacco products, vapor products, alternative nicotine products, or e-liquid products showing date, point of origin, point of delivery, and to whom delivered. A.C.A. § 26-57-230
California	California Cigarette and Tobacco Products Regulation 4041 requires that every common carrier making delivery of a shipment of cigarettes originating outside the state to a consignee in California must file a Common Carrier Delivery Report with the State Board of Equalization. The report is due not later than the 25th day of the calendar month following the calendar month in which the delivery of the cigarettes was made. The report must include the following information: <ol style="list-style-type: none"> 1. The name of the shipper and the point of origin; 2. The name of the consignee and the address to which delivered; 3. The date and number of the waybill covering the shipment; and 4. The number of cases, bales or other containers of cigarettes delivered and the quantity of cigarettes contained therein as shown the shipping documents. For rail shipments, the report must also include the car initials and number. In the case of water shipments, the name of the vessel and the number of the steamship bill of lading must be included. The report must be made on the Board's form BOE-1071 "Common Carrier's Report of Cigarette Deliveries" and filed with the State Board of Equalization on or before the 25th day of each month covering deliveries made during the preceding calendar month. See www.boe.ca.gov/pdf/boe1071.pdf for the form.
Colorado	N/A
Connecticut	The Commissioner of Revenue Services may require reports from any common or contract carrier who transports tobacco products to any point or points, and from any bonded warehouseman or bailee who has in his or her possession any tobacco products, such reports to contain such information concerning shipments of tobacco products. Conn. Gen. Stat. § 12-330o

State	Requirements
Delaware	<p>A person who possesses or transports 10 or more packs or packages, or an equivalent amount unpackaged, of unstamped tobacco products upon the public highways, roads, or streets for the purpose of delivery, sale, or disposition is required to have in the person's possession invoices or delivery tickets and purchase orders for the tobacco products which must show all of the following: the true name and complete and exact address of the consignor or seller; the true name and complete and exact address of the person transporting the tobacco products and the quantity and brand of the tobacco products transported and the true name and complete and exact address of the person who has been licensed to assume the payment of the Delaware tax or the tax, if any, of the state or foreign country at the point of ultimate destination.</p> <p>Any common carrier which has issued a bill of lading for shipment of tobacco products and is without notice to itself or to any of its agents or employees that the tobacco products are not stamped as required by the above is deemed to have complied.</p> <p>30 Del. C. § 5328</p>
DC	<p>Any person, other than a consumer, who transports cigarettes not bearing District cigarette tax stamps or other tobacco products over the public highways, roads, streets, waterways, or other public space of the District, must have in his or her actual possession invoices or delivery tickets for such cigarettes or other tobacco products, which show the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity and brands of the cigarettes or other tobacco products so transported.</p> <p>D.C. Code § 47-2405</p>
Florida	<p>Every person who possesses or transports any unstamped cigarettes upon the public highways, roads, or streets of Florida, is required to have in his or her actual possession invoices or delivery tickets for such cigarettes.</p> <p>Any person who ships unstamped cigarette packages into Florida other than to a manufacturer, an importer, or a distributing agent representing a manufacturer or an importer, or dealer holding a valid, current permit must first file with the division a notice of such shipment. This does not apply to any common or contract carrier that:</p> <ul style="list-style-type: none"> • Is transporting cigarettes through Florida to another location outside Florida under a proper bill of lading or freight bill that states the quantity, source, and destination of such cigarettes, or to cigarettes shipped or otherwise transported pursuant to Fla. Stat. § 210.04(9); or • Does not issue paper bills of lading or freight bills and does not obtain specific information about the contents of the shipment that includes a description of the freight carried but uses electronic shipping documents as part of its ordinary course of business to provide transportation services for individually addressed packages weighing less than 150 pounds, which electronic shipping documents must be made available for inspection upon request. <p>Fla. Stat. § 210.09</p>
Georgia	<p>The commissioner and his or her authorized agents may examine the books, papers, and records of any transportation company, any common, contract, or private carrier, and any public or private warehouse for the purpose of determining whether the requirements are properly observed.</p> <p>O.C.G.A. § 48-11-11</p>
Hawaii	<p>N/A</p>
Idaho	<p>Any common or contract carrier who transports cigarettes under a proper bill of lading or freight bill which states the quantity, source, and destination of such cigarettes and who is without notice to itself or to any of its agents or employees that said cigarettes are not stamped as required is be deemed to have complied with the rules regarding cigarette tax stamps.</p> <p>Idaho Code § 63-2505</p>

State	Requirements
Illinois	<p>A common or contract carrier may transport cigarettes to any individual person in Illinois only if the carrier reasonably believes such cigarettes have been received from a licensed distributor. Common or contract carriers may make deliveries of cigarettes to licensed distributors.</p> <p>A common or contract carrier may not complete the delivery of any cigarettes to persons other than licensed distributors without first obtaining from the purchaser an official written identification from any state or federal agency that displays the person's date of birth or a birth certificate that includes a reliable confirmation that the purchaser is at least 18 years of age; that the cigarettes purchased are not intended for consumption by an individual who is younger than 18 years of age; and a written statement signed by the purchaser that certifies the purchaser's address and that the purchaser is at least 18 years of age. The statement must also confirm that the purchaser understands that signing another person's name to the certification is illegal, that the sale of cigarettes to individuals under 18 years of age is illegal, and that the purchase of cigarettes by individuals under 18 years of age is illegal under the laws of Illinois.</p> <p>720 ILCS 678/5</p>
Indiana	<p>A person who transports cigarettes which do not bear an Indiana tax stamp over Indiana highways must carry invoices or delivery tickets for those cigarettes containing the following information: the name and address of the consignor or seller; the name and address of the consignee or purchaser; the quantity and brands of the cigarettes; and the name and address of the person liable for the tax imposed on those cigarettes.</p> <p>However, these requirements do not apply to licensed distributors, to common carriers, or to employees of the state or federal government who are performing their official enforcement duties.</p> <p>Ind. Code Ann. § 6-7-1-19.5</p>
Iowa	<p>Only a common carrier (or a distributor's truck bearing the distributor's name and permit number in plain view on the outside of the truck) may transport untaxed cigarettes. Vehicles carrying cigarettes must allow the Department of Revenue or any law enforcement officer to inspect the cargo at any time.</p> <p>Common carriers transporting tobacco products into Iowa must file with the Director of the Department of Revenue reports of all shipments (except shipments delivered to public warehouses of first destination). The reports must be filed on or before the 10th day of the month following the month of importation and must provide the following information:</p> <ol style="list-style-type: none"> 1. The date of importation; 2. Point of origin; 3. Point of delivery; 4. Name of the consignee; 5. Description and quantity of tobacco products delivered; and 6. Any additional information the Department of Revenue may require. <p>Common carriers must allow the Department of Revenue free access to books and records regarding the transportation of cigarettes both interstate and intrastate. Failure or refusal to submit the required reports or refusal to allow examination of the records by the Department of Revenue is considered a simple misdemeanor.</p> <p>Iowa Code § 453A.45</p>
Kansas	<p>Carriers are required to report to the director the amount of cigarettes refused by any consignee and all such cigarettes returned to the manufacturer on forms and in the manner and time provided by the director.</p> <p>Carriers may sell cigarettes damaged in transit when refused by the consignee if the carrier first obtains written authority of the director for such sale and pays the tax due thereon. Cigarettes damaged in transit, refused by the consignee and not returned to the manufacturer or sold as herein provided must be destroyed in the presence of an agent of the director and in such case the tax is waived.</p> <p>Any consignee signing receipt of delivery and then discovering shortage in transit is responsible for the tax on the amount of cigarettes shown in the said receipt of delivery; however, in all other cases of shortage in shipment of cigarettes as evidenced by waybill or invoice the carrier is liable for the tax due on the missing cigarettes unless the carrier furnishes to the director proof satisfactory that such shortage was occasioned by the theft of cigarettes by a person or persons outside of the employment of the carrier. In the event that the proof is satisfactory to the director, the tax on said missing cigarettes will be waived.</p> <p>K.S.A. § 79-3312a 79-3312a</p>

State	Requirements
Kentucky	<p>Any person transporting cigarettes upon which Kentucky Tax has not been paid from any point within Kentucky to another point within Kentucky must have a permit in the vehicle from the Department of Tax Administration, Revenue Cabinet. To obtain the permit, carriers must submit an application form, and prove adequate recordkeeping. The permit carries a \$50 fee.</p> <p>The carrier must make regular reports to the state. Bonding may be required. The transporter must have in his or her possession an invoice or bill showing the name and address of the consignor and consignee, date acquired by transporter, name and address of transporter, and quantity of cigarettes together with the license number/records.</p> <p>KRS § 138.195</p>
Louisiana	<p>It is unlawful for any person to ship or transport or cause to be shipped or transported into Louisiana by any automobile, truck, boat, conveyance, vehicle, or any means of transportation other than a common carrier of any article or articles on which the tax is levied upon which article or articles the tax as levied has not been paid, without first obtaining a permit from the collector, authorizing the transportation, carriage, or movement in Louisiana.</p> <p>A common carrier may possess and transport unstamped cigarettes in connection with a sale or other transfer permitted if the common carrier has in its possession documents establishing that title to the unstamped cigarettes remains with the manufacturer, importer, or stamping agent or bills of lading or other shipping documents establishing that it is delivering the cigarettes on behalf of an authorized person to sell or transfer the unstamped cigarettes and, in each case, such documents must list the name and address of the person to whom the cigarettes are being delivered</p> <p>La. R.S. § 47:862</p>
Maine	<p>A person may not knowingly transport or cause to be delivered to a person in Maine a tobacco product purchased from a person who is not licensed as a tobacco retailer in Maine, except that this provision does not apply to the transportation or delivery of tobacco products to a licensed tobacco distributor or tobacco retailer.</p> <p>22 M.R.S. § 1555-D</p>
Maryland	<p>A carrier transporting cigarettes or other tobacco products by vehicle on a public road must have in the vehicle a delivery ticket or invoice that states:</p> <ul style="list-style-type: none"> • The name and address of the seller or consignor; and • The name and address of a buyer or consignee who is: <ul style="list-style-type: none"> ○ A person in Maryland authorized by Title 12 of the Tax — General Article to hold unstamped cigarettes or other tobacco products on which the tobacco tax has not been paid; or ○ A person in another jurisdiction authorized to hold cigarettes or other tobacco products on which the tax imposed by that jurisdiction has not been paid; and • The quantity and brands of the cigarettes or other tobacco products being transported. <p>The Comptroller may require a common carrier that brings cigarettes into Maryland to submit a copy of any freight bill relating to the cigarette shipment.</p> <p>Md. Business Regulation Code Ann. § 16-219</p>
Massachusetts	<p>N/A</p>

State	Requirements
Michigan	<p>A transportation company must keep a complete and accurate record of each tobacco product manufactured, purchased, or otherwise acquired. The records must include a written statement containing the name and address of both the seller and the purchaser, the date of delivery, the quantity, the trade name or brand, and the price paid for each tobacco product purchased.</p> <p>Reports may be required from a common carrier who transports a tobacco product to a point within Michigan from another person who, under contract, transports a tobacco product, or from a bonded warehouseperson or bailee who has in his or her possession a tobacco product.</p> <p>A transporter or other licensee transporting, possessing, or acquiring for the purpose of transporting, a tobacco product upon a public highway, road, or street of Michigan must have in his or her actual possession invoices or bills of lading containing the name and address of both the seller and the purchaser, the date of delivery, the name and address of the transporter, the quantity and trade name or brand of each tobacco product, the price paid for each trade name or brand in the transporter's possession or custody, and the license.</p> <p>A transporter desiring to possess or acquire for transportation or transport a tobacco product upon a highway, road, or street in Michigan must obtain a permit from the department authorizing the transporter to possess or acquire for transportation or transport tobacco products and must have the permit in his or her possession while the tobacco product is in his or her possession. This permit must be obtained for each load being transported and is required to contain a statement setting forth the name and address of the purchaser, seller, and transporter, the license number of the purchaser, the date of the delivery of the tobacco product or date of importation into Michigan, the route to be followed if a tobacco product is being transported from an out-of-state source, and any other information the department requires.</p> <p>The permit carries a fee of one dollar. If a transporter transports a tobacco product into Michigan, the transporter must stop at the nearest state police post on the route authorized by the permit and disclose the tobacco products in his or her possession and the papers required to be in his or her possession.</p> <p>MCLS §§ 205.426</p>
Minnesota	<p>Common carriers transporting tobacco products must file with the commissioner reports of all such shipments other than those which are delivered to public warehouses of first destination, licensed under the provisions of chapter 231. The reports must be filed monthly on or before the 10th day of each month and must show with respect to deliveries made in the preceding month: the date, point of origin, point of delivery, name of consignee, description and quantity of tobacco products delivered, and any other information required by the commissioner.</p> <p>Minn. Stat. § 297F.12</p>
Mississippi	<p>If a person is engaged in interstate commerce, he or she must have in his or her actual possession while engaged in transporting such tobacco, invoices or delivery tickets correctly disclosing the consignor and consignee of each and every item of tobacco being transported. Common carriers operating under the supervision of the interstate commerce commission, and having a permanent office, or place of business in Mississippi where permanent and correct records are kept, are not required to have in the immediate possession of the person in charge of the vehicle in which tobacco is being transported, such invoices or delivery tickets, but the records of such common carriers must be open to the inspection of the commissioner, or any representative of the commissioner, at all reasonable times, for the purpose of obtaining information with reference to all tobacco transported into Mississippi.</p> <p>Miss. Code Ann. § 27-69-39</p>
Missouri	N/A
Montana	<p>When transporting unstamped cigarettes or roll-your-own tobacco, a person is required to possess invoices or delivery tickets for the cigarettes or roll-your-own tobacco that show the name and address of the consignor or seller, the name of the consignee or purchaser, and the quantity and brands of the cigarettes or roll-your-own tobacco being transported.</p> <p>Every common carrier hauling, transporting, or shipping into or out of Montana from or to any other state or country any tobacco products is required to report in writing the shipments or deliveries to the department on forms furnished by the department. The reports must include the date, the person to whom the tobacco products were consigned and delivered, the quantity as shown by the bill of lading, and other information that the department may require.</p> <p>Carriers must retain for 36 months all pertinent and relevant records necessary for the preparation of the report and any other information that the department may require.</p> <p>A common carrier hauling, transporting, or shipping tobacco products to a licensed wholesaler or retailer in Montana shall be required to submit the reports described to the department upon request of the department.</p> <p>MCA 16-11-131; 16-11-104</p>

State	Requirements
Nebraska	<p>Any common carrier of merchandise owning or operating any railroad, express company, bus, truck, or other transportation line or routes for the transportation of merchandise in Nebraska, upon application and filing of a bond in form and penalty and with such sureties as may be approved by the Tax Commissioner, may be designated as a carrier of unstamped cigarettes from any bonded warehouse to a licensed wholesale tobacco dealer in Nebraska, and a carrier’s permit shall be issued by the Tax Commissioner upon receipt of a fee of \$10. One of the conditions of the bond is that the bonded carrier is liable to Nebraska in an amount equal to the tax due on the quantity of cigarettes consigned to the licensed tobacco dealer.</p> <p>R.R.S. Neb. § 77-2621</p>
Nevada	<p>Except for a consumer, every person who transports cigarettes upon the public highways, roads or streets of Nevada must have in his or her actual possession invoices or delivery tickets for such cigarettes, which show the true name and address of the consignor or seller, the true name of the consignee or purchaser, and the quantity and brands of the cigarettes so transported.</p> <p>Nev. Rev. Stat. Ann. § 370.295</p>
New Hampshire	<p>No sub-jobber, vending machine operator, or retailer, and no other person who is not licensed under the provisions of this chapter or licensed under the provisions of RSA 178, shall sell, offer for sale, display for sale, ship, store, import, transport, carry, or possess with or without intent to sell, any tobacco products without documentation of tax paid under RSA 78:12 or 78:13. This section shall not prevent any unlicensed person able to purchase unstamped tobacco products by statute from possessing such products for his or her own use or consumption, if the tax otherwise due under this chapter is paid by the unlicensed person to the department directly.</p> <p>The provisions of the above requirements do not apply to common carriers transporting unstamped tobacco products.</p> <p>RSA 78:14</p>
New Jersey	<p>Every person who transports unstamped cigarettes upon the public highways, waterways, roads or streets of New Jersey must have in his or her actual possession invoices or delivery tickets for such cigarettes which show the true name and complete and exact address of the consignor or seller, the true name and complete and exact address of the consignee or purchaser, the quantity and brands of the cigarettes transported, and in addition show separately the true name and complete and exact address of the person who has or will assume the payment of the New Jersey State tax or the tax, if any, of the State or foreign country at the point of ultimate destination.</p> <p>Any common carrier which has issued a bill of lading for a shipment of cigarettes and is without notice to itself or to any of its agents or employees that said cigarettes are not stamped as required will be deemed to have complied with this requirement and the vehicle or vessel in which said cigarettes are being transported will not be subject to confiscation.</p> <p>N.J. Stat. § 54:40A-32</p>
New Mexico	<p>A “distributor” does not include a common or contract carrier transporting cigarettes pursuant to a bill of lading or freight bill, or a person who ships cigarettes through New Mexico by a common or contract carrier pursuant to a bill of lading or freight bill</p> <p>A common or contract carrier transporting cigarettes through New Mexico to another location pursuant to a proper bill of lading or freight bill that states the quantity, source, and destination of the cigarettes, is not required to file a notice of the shipment with the department.</p> <p>N.M. Stat. Ann. §§ 7-12-2; 7-12-12</p>

State	Requirements
New York	<p><i>Shipment and possession of cigarette and tobacco products:</i> In New York it is unlawful for common or contract carriers to knowingly transport cigarettes to any person whom the common or contract carrier reasonably believes is not a licensed or registered cigarette agent, wholesale dealer, or retail dealer. Where cigarettes are transported to a home or residence, it is presumed that the carrier knew that the delivery was not being made to a licensed or registered agent, wholesale dealer, or retail dealer.</p> <p>In addition to carriers, it is generally unlawful for any other person to knowingly transport cigarettes to other than licensed or registered dealers. However, persons other than common or contract carriers may transport up to 800 cigarettes (four cartons) at any one time to any person in New York State without violating this law.</p> <p>To determine whether a person is a licensed or registered cigarette agent, wholesale dealer, or retail dealer, the Tax Department maintains a listing of all currently licensed and registered cigarette agents, wholesale dealers, and retail dealers. The list is updated periodically and is available on the Internet at the Tax Department's Web site http://www8.tax.ny.gov/CGTX/cgtxHome.</p> <p>The information is also available by calling the Tax Department normal business hours, at (518) 457-5735.</p> <p>Police officers and certain peace officers are authorized to seize cigarettes that have been or are being shipped or transported in violation of these provisions, and the cigarettes seized are subject to forfeiture.</p> <p>The first violation is punishable as a class A misdemeanor, and a second or subsequent violation is punishable as a class E felony. In addition to the criminal penalty, the New York State Commissioner of Health may impose a civil fine, not to exceed \$5,000, for each violation.</p> <p>NY CLS Tax § 474</p>
North Carolina	<p>A common carrier that has issued a bill of lading for a shipment of cigarettes and is without notice to itself or to any of its agents or employees that the cigarettes are non-tax-paid is considered to be in compliance (regarding the transport of non-tax-paid cigarettes) and the vehicle or vessel in which the cigarettes are being transported is not subject to confiscation.</p> <p>N.C. Gen. Stat. § 105-113.31</p>
North Dakota	N/A
Ohio	<p>No motor carrier, or other person may knowingly transport cigarettes to any person in Ohio that the carrier or other person reasonably believes is not an authorized recipient of tobacco products. If cigarettes are transported to a home or residence, it shall be presumed that the motor carrier, or other person knew that the person to whom the cigarettes were delivered was not an authorized recipient of tobacco products.</p> <p>ORC Ann. 2927.023</p>
Oklahoma	<p>It is the right of a carrier in Oklahoma to carry unstamped cigars and tobacco products provided that carriers delivering untaxed tobacco products to any person for the purpose of selling or consuming untaxed tobacco products in violation of the tax requirements will be subject to seizure of the shipments and forfeiture of the inventory</p> <p>Should any carrier sell any cigars and tobacco products, the sale is subject to the stamp tax and other provisions. The carrier transporting tobacco products and cigars to a point within Oklahoma, or a bonded warehouseman or bailee having in its possession tobacco products and cigars, must transmit to the Tax Commission a statement of such consignment of tobacco products and cigars, showing the date, point of origin, point of delivery, and to whom delivered.</p> <p>68 Okl. St. § 413</p>

State	Requirements
Oregon	<p><i>Transportation of untaxed cigarettes:</i> Transporters must obtain a permit from the Department of Revenue to possess, acquire for transportation, or transport untaxed cigarettes in Oregon. Application can be made online at https://revenueonline.dor.oregon.gov.</p> <p>“Transporter” means any person importing or transporting into Oregon, or transporting in Oregon, cigarettes obtained from a source located outside Oregon, or from any person not licensed as a distributor. It does not include a licensed distributor, a common carrier to whom is issued a certificate or operating authority or permit by the Federal Motor Carrier Safety Administration to carry commodities in interstate commerce, or a carrier of federal tax-free cigarettes in bond, or any person transporting no more than 199 cigarettes at any one time.</p> <p>The permit is issued at no fee. The application must be on the form prescribed by the department, and submitted no less than one working day before the first transportation of untaxed cigarettes. The application must include:</p> <ol style="list-style-type: none"> 1. The applicant’s name, address and telephone number; 2. The beginning and ending dates of the period to be covered by the permit; 3. The maximum number of loads or shipments the transporter may transport under the permit; 4. The method of transportation; 5. The location of detailed records concerning the transportation of untaxed cigarettes under the permit, including where each shipment of untaxed cigarettes was picked up and delivered; and 6. The name and telephone number of the person the department can contact to examine the records. <p>The Department will either approve or deny the application and return it to the applicant before the first shipment is made under the permit. An approved application constitutes a permit.</p> <p>The original or a photocopy of the permit must be carried in the vehicle transporting the untaxed cigarettes. The transporter must carry the permit, the invoices or bills of lading covering the shipment, and other prescribed information in the vehicle during transport.</p> <p>The permit holder must notify the department of any change in the information required on the application before the first transportation of untaxed cigarettes after such information changes. A new permit must be obtained if the name of the permit holder changes.</p> <p>All pertinent records and returns must be retained for five years.</p>
Pennsylvania	<p>The department may, in its discretion, require reports from any common or contract carrier who transports tobacco products to any point or points within Pennsylvania, and from any bonded warehouseman or bailee who has in the possession of the warehouseman or bailee any tobacco products. The reports must contain the information concerning shipments of tobacco products as established by the department. All common and contract carriers, bailees, and warehousemen must permit the examination by the department or its authorized agents of any records relating to the shipment or receipt of tobacco products.</p> <p>72 P.S. § 8219-A</p>
Rhode Island	<p>The tax administrator may require reports from any common or contract carrier who transports cigarettes to any point or points within Rhode Island, and from any bonded warehouseperson or bailee who has in his or her possession any cigarettes. The reports must contain any information concerning shipments of cigarettes that the tax administrator determines. All common and contract carriers, bailees, and warehousepersons must permit the examination by the tax administrator or his or her authorized agent of any records relating to the shipment or receipt of cigarettes.</p> <p>Any person who ships unstamped cigarette packages in or into Rhode Island other than to a licensed manufacturer, importer, or distributor must first file with the administrator notice of such shipment; however, this does not apply to any common or contract carrier that is transporting cigarettes through Rhode Island to another location under a proper bill of lading or freight bill, which states the quantity, source, and destination of such cigarettes.</p> <p>R.I. Gen. Laws §§ 44-20-33.1; 44-20-42</p>
South Carolina	N/A
South Dakota	N/A
Tennessee	<p>Every common carrier transporting cigars, cigarettes, manufactured tobacco, or snuff in Tennessee must keep a complete record of all tobacco products handled in each transaction, separately, and must show the transportation of such tobacco products, both interstate and intrastate.</p> <p>Every common carrier in Tennessee must give and permit the commissioner free access to such books and records, and furnish such information and reports as the commissioner may require.</p> <p>Tenn. Code Ann. § 67-4-1011</p>

State	Requirements
Texas	<p>Each common carrier must keep records of tobacco products transported in Texas. The records must show for each transaction: the names and addresses of the consignor and consignee; the date of delivery; and the amount and type of tobacco products transported or handled.</p> <p>Tex. Tax Code § 155.107</p>
Utah	<p>Every common carrier hauling, transporting, or shipping into or out of Utah any taxable cigarettes or tobacco products from or to any other state or foreign country must, when required by the commission, report in writing to the commission all those shipments or deliveries on blanks furnished by the commission. The report must give the date, to whom the products were consigned and delivered, the quantity as shown by the bill of lading, and any other information the commission may require.</p> <p>Utah Code Ann. § 59-14-402</p>
Vermont	<p>The Commissioner, by regulation, may provide that whenever other tobacco products, snuff, or new smokeless tobacco are shipped into Vermont, the trucking company, or other carrier transporting any shipment must file with the Commissioner a copy of the freight bill within 10 days after the delivery in Vermont of each shipment.</p> <p>32 V.S.A. § 7816</p>
Virginia	<p>A common or contract carrier transporting cigarettes must do so under a proper bill of lading or other documentation indicating the true name and address of the consignor or seller and the consignee or purchaser of the brands and the quantities being transported.</p> <p>Va. Code Ann. § 58.1-1000</p>
Washington	<p>The department may inspect the books, documents, or records of any person transporting tobacco products for sale to any person or entity in Washington, and books, documents, or records containing any information relating to the transportation or possession of tobacco products for sale in the possession of a specific common carrier doing business in Washington, or books, documents, and records of vehicle rental agencies whose vehicles are being rented for the purpose of transporting contraband tobacco products.</p> <p>Rev. Code Wash. (ARCW) § 82.26.105</p>

State	Requirements
West Virginia	<p>Every person who transports tax-not-paid tobacco products upon the public highways, roads, or streets of West Virginia must have in his or her actual possession invoices or delivery tickets for the tobacco products. The delivery tickets must show: the true name and the complete and exact address of the consignor or seller; the true name and complete and exact address of the consignee or purchaser; the quantity and brands of the tobacco products transported; and the true name and complete and exact address of the person who has or will assume payment of the West Virginia taxes, or the tax, if any, of the state or foreign country at the point of ultimate destination.</p> <p>Any common carrier which has issued a bill of lading for a shipment of tobacco products and is without notice to itself or to any of its agents or employees that the cigarettes are not stamped as required, or that the tax imposed on tobacco products other than cigarettes has not been paid, will have be considered to be in compliance with the tobacco tax requirements. In the absence of invoices, delivery tickets or bills of lading, the tobacco products, the vehicle, or vessel in which the tobacco products are being transported and any paraphernalia or devices used in connection with the tax-not-paid tobacco products are declared to be contraband goods and may be seized by the commissioner.</p> <p>On or before the 15th day of each month, manufacturers, importers, common carriers, wholesalers, subjobbers, retail dealers, and agents or vending machine operators must file a report covering the business transacted in the previous month providing any information the commissioner determines necessary for the ascertainment or assessment of taxes. Reports must be signed under penalty of perjury and be in a form as prescribed by the Tax Commissioner. The amount of tax shown to be due on the monthly report, if any, shall be remitted by the due date of the monthly report, determined without regard to any authorized extension of time for filing the report.</p> <p>The reports are required, although a tax might not be due or no business transacted, for the period covered by the report.</p> <p>Each person required to file a report must make and keep the records necessary to substantiate the accuracy of the reports, including, but not limited to, records of inventories, receipts, disbursements, and sales. Records must be retained for at least three years.</p> <p>Each delivery ticket or invoice for each purchase or sale of tobacco products must be recorded upon a serially numbered invoice showing: the name and address of the seller and the purchaser; the point of delivery; the date, quantity and price of each tobacco product delivered in West Virginia; the amount of tax imposed, which must be set out separately or the invoice must indicate whether or not the West Virginia tobacco products excise tax is included in the total price; and any other reasonable information required by the Tax Commissioner.</p> <p>W. Va. Code §§ 11-17-12; 11-17-20</p>
Wisconsin	<p>It is unlawful for any person to possess cigarettes unless the required stamps are properly affixed. This requirement does not apply to the following: manufacturers, distributors, or warehouse operators possessing valid permits issued by the secretary; any permittee having department approval or person authorized to acquire, possess, or sell unstamped cigarettes provided that said permittee or person maintains a separate inventory and records; common carriers licensed by the interstate commerce commission to carry such commodities in interstate commerce who are in possession of proper bills of lading covering each such shipment.</p> <p>Copies of all such bills of lading, clearly indicating the quantities of cigarettes transported, may need to be furnished to the department upon request.</p> <p>Wis. Stat. § 139.321</p>
Wyoming	N/A

