



Montana Department of Justice Reporting Requirements for All Licensed Montana Tobacco Wholesalers

- All licensed Montana Tobacco Wholesalers are required to file with the Montana Attorney General the Montana Wholesaler Reporting Form by the 15th day of each month. The report is due beginning the first month after the Wholesaler receives its license from the Department of Revenue (DOR). Mont. Code Ann. § 16-11-507 and Admin. R. Mont. 23.18.207.
- Wholesaler Reports must be filed every month, including months in which there are zero sales. Reports may be filed via email at AGTobacco@mt.gov (preferred), U.S. Mail, UPS, FedEx, or fax (406) 442-1894.
- If reports are not received by the 20th of the month, a fine of \$50 per day will be assessed up to a maximum of \$1,000 until the report is filed. Admin. R. Mont. 23.18.208.
- The DOJ Tobacco Wholesaler Reporting requirement is separate and in addition to any documents if may be required to file with the DOR or any other state agency.
- The Montana Tobacco Wholesaler **must** provide retail sales invoices **and** purchase invoices for Non-Participating Manufacturers (NPM) sales each month and upon request by the Attorney General's Office. The Wholesaler must maintain all invoices and documents of sales of NPM or Participating Manufacturers (PM) tobacco products for 5 years. Mont. Code Ann. § 16-11-507(1).
- State law requires Montana Tobacco Wholesalers provide and update as necessary an e-mail address to the Attorney General's Office for the purpose of receiving timely notifications of Tobacco Directory updates. Mont. Code Ann. § 16-11-504(5).
- All entities, including wholesalers and TPMs, shipping tobacco products into the State of Montana must timely submit a copy of their monthly PACT Act report (15 U.S.C. §§ 375 *et seq.*) to the Attorney General's Office via email at the above email address. Entities shall submit additional supporting information such as bills of lading, invoices, etc. upon request of the Attorney General's Office.

DEPARTMENT OF JUSTICE
OFFICE OF CONSUMER PROTECTION

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