



Application for Permit for Transportation of Unstamped Cigarettes

Office use only
Date received _____

Transportation of unstamped cigarettes (any pack of cigarettes not bearing an authentic Oregon tax stamp) in Oregon requires a valid permit approved by the Oregon Department of Revenue. Your completed permit application must be received and approved **before** transportation occurs.

Instructions:

- The permit application must be filed 24 hours or one business day in advance.
- You can submit permit applications for approval by mail. Allow three days for processing permit applications received by mail.
 - Mail to the address shown below.
- The approved permit for shipment **must** be carried in the transporting vehicle.
- After your application is approved, a permit number is issued and your valid permit is returned to you (by mail or fax as you indicate below).

Return by mail: _____

address

Return by fax: (_____) _____
fax number

Permit Authorization
Permit number _____ <input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____ Department Representative Title: _____ Date: _____

Date of application	Applicant's Phone (_____)
Applicant's name	
Address	
City	State
ZIP Code	
Maximum number of loads or shipments	
Method of transportation	
Location of records	
Contact person	Phone (_____)
Your name (please print legibly)	Your title (please print legibly)
Signature	
X	

Must be completed by applicant
Permit time period: <input type="checkbox"/> Single shipment <input type="checkbox"/> Multiple shipments <input type="checkbox"/> Weekly _____ <input type="checkbox"/> Monthly (indicate months) _____ <input type="checkbox"/> Yearly (indicate year) _____ Beginning: _____ Ending: _____

You are required to carry certain documents during transportation of unstamped cigarettes. See ORS 323.225 (on the back) for the law on transporting unstamped cigarettes. For more information, call the Oregon Department of Revenue at 503-947-2560.

Mail to: **Business Division, Tobacco Compliance Unit**
Oregon Department of Revenue
955 Center St NE
Salem OR 97301-2555

Oregon Revised Statute and Administrative Rule

ORS 323.225—Transporters' permits and records

(1) Any transporter desiring to possess or acquire untaxed cigarettes for transportation or transport upon the highways, roads or streets of this state shall obtain a permit from the Department of Revenue authorizing such transporter to possess or acquire for transportation or transport the untaxed cigarettes, and shall have the permit in the transporting vehicle during the period of transportation of the cigarettes. The application for the permit shall be in such form and shall contain such information as may be prescribed by the department. The department may issue a permit for a single load or shipment or for a number of loads or shipments to be transported under specified conditions.

(2) Each transporter who shall transport or possess or acquire for the purpose of transporting untaxed cigarettes upon the highways, roads or streets of this state is required to have within the transporting vehicle invoices or bills of lading covering the shipment of cigarettes being transported which shall show the name and address of the consignor or seller, the name and address of the consignee or purchaser and the quantity and brands of cigarettes transported. [1965 c.525 s.58; 1985 c.78 s.2]

OAR 150-323-0200—Permit Required for Transportation of Untaxed Cigarettes Inside Oregon

(1) Transporters, as defined in ORS 323.010 (9), must apply to the department for a permit to transport untaxed cigarettes on Oregon highways, roads or streets. This application must be on the form prescribed by the department and must be submitted to the department no less than one working day before the first transportation of untaxed cigarettes. The application must include: (a) the applicant's name, address and telephone number; (b) the beginning and ending dates of the period to be covered by the permit; (c) the maximum number of loads or shipments the transporter may transport under the permit; (d) the method of transportation; (e) 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 (f) the name and telephone number of the person the department can contact to examine the records referred to in subparagraph (e).

(2) 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 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.

(3) No transporter may transport untaxed cigarettes in this state without a permit from the department.

Hist: Eff 6/66, Amended 9/71,12/31/94, Amended 5/1/00