

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 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.
- Timely Wholesaler Reporting must be filed every month, including months in which reported sales are "zero".
- The Montana Tobacco Wholesaler may file its report via fax, electronic mail, or postal mail.
- If you do not file by the 20th day of the month, you will be fined \$50 per day 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 it 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 five (5) years. Mont. Code Ann. § 16-11-507(1).
- State law requires that a Montana Tobacco Wholesaler provide and update immediately any electronic mail address to the Attorney General's Office for the purpose of receiving timely notices of Tobacco Directory updates. Mont. Code Ann. § 16-11-504(5).

Contact the Tobacco Enforcement Program Staff with any questions prior to obtaining a tobacco wholesaler license.

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Montana Tobacco Enforcement Program