



OFFICE OF ATTORNEY GENERAL  
STATE OF OKLAHOMA

**NOTICE TO ALL OKLAHOMA TOBACCO WHOLESALERS AND DISTRIBUTORS**

September 10, 2014

Re: Enhanced Cigarette & RYO Reporting Requirements

Dear Sir or Madam:

You have been identified as a wholesaler or distributor of cigarettes or roll-your-own ("RYO") tobacco products sold in Oklahoma. This is to notify you of several new laws, HB2361 and HB2362, that affect cigarette and RYO sales in the State of Oklahoma, which become effective November 1, 2014.

Among the provisions of HB2363 is a requirement that wholesalers and distributors of cigarettes and RYO must report all cigarette and RYO sales, electronically, to the Oklahoma Attorney General each month. A report filed in compliance with the provisions of HB2363 will also meet the filing requirements of 68 O.S. §360.6, if timely filed with the Oklahoma Tax Commission. The reporting form will be available on the Attorney General's website on September 15, 2014. On November 1, 2014, you will be able to go to the Oklahoma Attorney General's website to obtain a user name and password which is required for you to submit your monthly report electronically. Should you choose to use this report to meet the reporting requirements of Sections 360.6 of Title 68 of the Oklahoma Statutes, you will need to contact the Oklahoma Tax Commission for instructions in submitting the form to them for that purpose.

HB2363 also creates a new statute, Title 68 O.S. §360.10, which authorizes the Oklahoma Attorney General to conduct on premises inspections and audits of tobacco product manufacturers, wholesalers, distributors, and retailers to determine their compliance with Oklahoma laws regulating the sale of tobacco products. The existing authority of the Oklahoma Tax Commission to conduct onsite inspections and audits is not changed by HB2363.

The other new law, HB2361, except in limited circumstances, bans the shipment of cigarettes and RYO into the State of Oklahoma except for shipments made by manufacturers, wholesalers, and distributors licensed by the Oklahoma Tax Commission.

The Attorney General is hiring auditors and fully credentialed law enforcement agents to enforce these new laws and has created an online form on its website to report violations of Oklahoma Tobacco laws.

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The new and amended statutes that become effective November 1, 2014, are available for viewing and may be downloaded from the Attorney General's website at [www.ok.gov/oag](http://www.ok.gov/oag). Should you have any questions, please feel free to contact Lexie O'Brien at (405) 522-2951 or [lexie.o'brien@oag.ok.gov](mailto:lexie.o'brien@oag.ok.gov).