

CHAPTER 112: TOBACCO AND CIGARETTES

Section

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Cross-reference:

Tobacco substance offenses, see Chapter 133

§ 112.01 LICENSE TO SELL; ISSUANCE.

Licenses for the sale of cigars, tobacco, electronic nicotine delivery systems, cigarettes, and cigarette material to persons 21 years of age or over shall be issued to individuals, partnerships, limited liability companies, and corporations by the City Clerk upon application duly made as provided in § 112.02.

(Neb. RS 28-1421)

Statutory reference:

Licenses required, see Neb. RS 28-1420

Prohibited sales, see Neb. RS 28-1421

§ 112.02 LICENSE APPLICATION.

(A) Every person, partnership, limited liability company, or corporation desiring a license under Neb. RS 28-1420 through 28-1429 shall file with the City Clerk a written application stating:

(1) The name of the person, partnership, limited liability company, or corporation for whom the license is desired;

(2) An email address for contacting such person, partnership, limited liability company, or corporation; and

(3) The exact location of the place of business.

(B) Each applicant shall also deposit with the application the amount of the license fee provided in § 112.03.

(C) If the applicant is an individual, the application shall include the applicant's Social Security number.

(D) Any Clerk or Finance Department that grants such a license shall notify the Tax Commissioner of such granting and transmit all applicable application materials received to the Tax Commissioner. (Neb. RS 28-1422)

§ 112.03 LICENSE TERM; FEES.

(A) The term for which a license shall run shall be from the date of filing the application and paying the license fee to and including December 31 of the calendar year in which application for the license is made.

(B) The license fee for any person, partnership, limited liability company, or corporation selling at retail shall be \$10.

(C) Any person, partnership, limited liability company, or corporation selling annually in the aggregate more than 150,000 cigars, packages of cigarettes, electronic nicotine delivery systems, and packages of tobacco in any form at wholesale shall pay a license fee of \$100, and if such combined annual sales amount to less than 150,000 cigars, packages of cigarettes, electronic nicotine delivery systems, and packages of tobacco, the annual license fee shall be \$15. No wholesaler's license shall be issued in any year on a less basis than \$100 per annum unless the applicant shall file with the application a statement duly sworn to by himself or herself; or if the applicant is a partnership, by a member of the firm, or if a limited liability company, by a member or manager of the company, or if a corporation, by an officer or manager thereof, that in the past such wholesaler's combined sales of cigars, packages of cigarettes, electronic nicotine delivery systems, and packages of tobacco in every form have not exceeded in the aggregate 150,000 annually, and that such sales will not exceed such aggregate amount for the current year for which the license is to issue. Any person who swears falsely in such affidavit shall be guilty of an offense, and such wholesaler's license shall be revoked until the full license fee is paid.

(D) If application for a license is made after July 1 of any calendar year, the fee shall be one-half of the fee provided in this section.

(Neb. RS 28-1423) Penalty, see § 10.99

§ 112.04 RIGHTS OF LICENSEE.

(A) The license provided for in §§ 112.01 and 112.02 shall, when issued, authorize the sale of cigars, tobacco, electronic nicotine delivery systems, cigarettes, and cigarette material by the licensee and employees to persons 21 years of age or over, at the place of business described in the license for the term therein authorized, unless the license is forfeited as a result of court action as provided in Neb. RS 28-1425.

(Neb. RS 28-1424)

(B) If the license is revoked and forfeited pursuant to Neb. RS 28-1425, all rights under the license shall at once cease and terminate and a new license shall not be issued until the expiration of the period provided for in Neb. RS 28-1429.

(Neb. RS 28-1425)

Statutory reference:

Sale to person under 21 prohibited; penalties, see Neb. RS 28-1425

§ 112.05 DISPOSITION OF FEES.

All money collected as license fees under the provisions of this chapter shall be paid over by the City Clerk to the Treasurer of the School Fund for the city.

(Neb. RS 28-1426)

§ 112.06 TRANSFER OF LICENSE.

In case of the sale of a business where the owner has a license hereunder, the City Clerk may authorize such license to be transferred to the purchaser. In case of a change of location by any licensee hereunder, the City Clerk may transfer such license to the new location.

(Neb. RS 28-1428)

§ 112.07 REISSUANCE OF REVOKED AND FORFEITED LICENSE.

(A) If a license issued under Neb. RS 28-1420 through 28-1429 is revoked and forfeited as provided in Neb. RS 28-1425 for a violation of Neb. RS 28-1429.04 or 28-1429.05, no new license shall be issued to such licensee until the expiration of five years after the date of such revocation and forfeiture.

(B) If a license issued under Neb. RS 28-1420 through 28-1429 is revoked and forfeited as provided in Neb. RS 28-1425 for any other violation of Neb. RS 28-1418 through 28-1429.03, 28-1429.06, and

28-1429.07, no new license shall be issued to such licensee until the expiration of one year after the date of such revocation and forfeiture except as otherwise provided in Neb. RS 28-1423.
(Neb. RS 28-1429)