



**APPLICATION FOR SPECIALTY TOBACCO ESTABLISHMENTS SEEKING  
EXEMPTION FROM THE CLEAN INDOOR AIR WORKER PROTECTION LAW**

*The Clean Indoor Air Worker Protection Law prohibits smoking in food or beverage establishments; however, you may allow smoking in your food or beverage establishment if you (1) submit an original, signed application to the address provided above and (2) receive approval from the Philadelphia Department of Public Health stating that your establishment qualifies as a Specialty Tobacco Establishment.*

*A "Specialty Tobacco Establishment" is a food or beverage establishment whose on-site sales or rentals of tobacco, tobacco-related products and accessories for consumption or use on the premises comprise fifteen percent (15%) or more of gross sales on an annual basis, not including vending sales.*

**THE INFORMATION YOU SUPPLY IN THIS APPLICATION IS SUBJECT TO AUDIT AND INVESTIGATION. MISREPRESENTATIONS WILL BE PROSECUTED.**

**SECTION A. ESTABLISHMENT INFORMATION**

Trade Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Phone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

Federal Employer Identification No. (EIN): \_\_\_\_\_

Licensee on Business Privilege License/Commercial Activity License (BPL/CAL):  
\_\_\_\_\_

Philadelphia BPL/CAL No.: \_\_\_\_\_

Philadelphia Business Tax No.: \_\_\_\_\_

Mailing Address (If Different): \_\_\_\_\_  
\_\_\_\_\_

Date Establishment Opened: \_\_\_\_\_

**SECTION B. CITY TOBACCO TAX COMPLIANCE**

Philadelphia Code § 19-3700 imposes a tax on all tobacco and tobacco-related products other than cigarettes and little cigars, including cigars, cigarillos, smokeless tobacco, and rolling papers. **This is not the business privilege tax; it is a tobacco-specific tax.** If you are uncertain of your tax burden, consult an attorney.

Is the establishment identified in Section A in compliance with Philadelphia Code § 19-3700? Your answer will be provided to the Philadelphia Department of Revenue. **YES:**  **NO:**

**§ 19-3700 TAX PAID IN PREVIOUS TAX YEAR (20\_\_):** \$ \_\_\_\_\_

## SECTION C(1). FINANCIAL INFORMATION -- INSTRUCTIONS

This application requires that you provide accurate, complete financial information in Section C(2) for the previous tax year and projected revenue for the current tax year.

If your establishment opened after January 1 of the previous tax year, list financial information for the partial year. If your establishment opened during the current tax year, you may leave the previous tax year (Page 3) blank.

Current tax year projections (Page 4) must always be completed, even when Page 3 is completed.

Below you will find definitions to assist you in completing Section C(2). If you are unsure about how these definitions apply to the products you sell, please contact the Department.

### **Tobacco and tobacco-related products**

Products containing tobacco for smoking or other consumption, including, but not limited to, any cigar, cigarillo, smokeless tobacco, pipe tobacco, or other loose tobacco, except cigarettes and little cigars. The term tobacco and tobacco-related products also includes rolling papers.

### **Cigarettes and little cigars**

Rolls for smoking weighing not more than four pounds per thousand. Cigarillos (for example, Phillies and Black & Mild) are legally considered cigars, not little cigars.

### **Tobacco-related accessories**

Products sold to supplement the use of a tobacco or tobacco-related product, including, but not limited to, cigar cases, pipes, and ash trays.

### **Rolling papers**

Products consisting of sheets, rolls, or leaves of paper or tobacco which are sold for use as the wrapper or cover for any roll for smoking.

*Sales of electronic smoking devices and unapproved nicotine delivery products, defined below, **do not** count toward the 15% minimum required for the exemption and **may not** be included in any amount disclosed under Section C(2) (except line (a): "Total gross receipts").*

### **Electronic smoking devices**

Electronic devices, the use of which simulates tobacco smoking, intended to deliver nicotine to the person inhaling from the device; the term includes any solution, compound, or other substance containing nicotine and manufactured for use with such a device.

### **Unapproved nicotine delivery product**

Products, other than electronic smoking devices and tobacco products, containing or delivering nicotine intended or expected for human consumption, or any part of such a product, that has not been approved or otherwise certified for sale by the United States Food and Drug Administration as a tobacco use cessation product, or for other medical purposes.

**SECTION C(2). FINANCIAL INFORMATION -- DISCLOSURE**

ACTUAL REVENUE FOR PREVIOUS TAX YEAR: 20__ <i>If establishment opened in current tax year, skip this page.</i>		
(a) Total gross receipts:		\$_____00
(b) Total receipts for cigarettes and little cigars:	\$_____00	
(c) Total receipts for rolling papers:	\$_____00	
(d) Total receipts for all tobacco and tobacco-related products that consist of individual items rolled for smoking, <b>other than</b> cigarettes, little cigars and rolling papers:	\$_____00	
(e) Total receipts for all other tobacco and tobacco-related products not listed under (b), (c) or (d):	\$_____00	
(f) Total receipts for tobacco-related accessories (not including any amount listed under (b), (c), (d) or (e)):	\$_____00	
(g) Cumulative total of (b), (c), (d), (e) and (f):		\$_____00
(h) Total receipts for <b>vending machine sales</b> of any products listed in (b), (c), (d), (e) or (f):		\$_____00
(i) Total receipts for alcoholic beverages:		\$_____00
(j) Total receipts for food and beverages not including those listed in (i):		\$_____00
(k) Other (e.g., general merchandise):		\$_____00

If an amount greater than zero is listed on line (f), specify all tobacco-related accessories (and attach additional sheet(s) if necessary):

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If an amount greater than zero is listed on line (k), specify types of products or services (and attach additional sheet(s) if necessary):

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**SECTION C(2). FINANCIAL INFORMATION -- DISCLOSURE**

PROJECTED REVENUE FOR CURRENT TAX YEAR: 20__		
(a) Total gross receipts:		\$_____00
(b) Total receipts for cigarettes and little cigars:	\$_____00	
(c) Total receipts for rolling papers:	\$_____00	
(d) Total receipts for all tobacco and tobacco-related products that consist of individual items rolled for smoking, <b>other than</b> cigarettes, little cigars and rolling papers:	\$_____00	
(e) Total receipts for all other tobacco and tobacco-related products not listed under (b), (c) or (d):	\$_____00	
(f) Total receipts for tobacco-related accessories (not including any amount listed under (b), (c), (d) or (e)):	\$_____00	
(g) Cumulative total of (b), (c), (d), (e) and (f):		\$_____00
(h) Total receipts for <b>vending machine sales</b> of any products listed in (b), (c), (d), (e) or (f):		\$_____00
(i) Total receipts for alcoholic beverages:		\$_____00
(j) Total receipts for food and beverages not including those listed in (i):		\$_____00
(k) Other (e.g., general merchandise):		\$_____00

If an amount greater than zero is listed on line (f), specify all tobacco-related accessories (and attach additional sheet(s) if necessary):

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If an amount greater than zero is listed on line (k), specify types of products or services (and attach additional sheet(s) if necessary):

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**SECTION D. CERTIFICATION**

- I hereby certify that the establishment identified in Section A is a Specialty Tobacco Establishment as defined in the Philadelphia Clean Indoor Air Worker Protection Law;
- I hereby certify that the establishment identified in Section A is in compliance with the Philadelphia Tobacco and Tobacco-Related Products Tax (Phila. Code § 19-3700);
- I hereby certify that (1) I own the establishment identified in Section A or manage its day-to-day operations and (2) I have sufficient information to complete this application accurately and completely; and
- I hereby certify that I have reviewed the contents of this application and any attachments and they are accurate and complete to the best of my knowledge and belief.

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**Signature**

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**Date**

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**Name**

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**Title**