CLEAN INDOOR AIR WORKER PROTECTION LAW
TOBACCO PRODUCTS DISTRIBUTION BUSINESS EXCEPTION

This form should be completed and mailed to the address shown above if your establishment wishes to claim the Tobacco Products Distribution Business exception to the Philadelphia Clean Indoor Air Worker Protection Law (“CIAWPL”). This form is not required if your establishment does not seek the Tobacco Products Distribution Business exception to CIAWPL.

Under the Clean Indoor Air Worker Protection Law, businesses are prohibited from allowing smoking in an enclosed area open to the public, with certain exceptions. One exception is for a Tobacco Products Distribution Business.

A “Tobacco Products Distribution Business” is defined as an establishment whose primary business is the retail and/or wholesale sale of tobacco, tobacco-related products and accessories for consumption on or off the premises. For purposes of this definition the term "primary" shall mean that ninety percent (90%) or more of the gross sales on an annual basis, or on such other basis as the Department of Licenses and Inspections shall by regulation provide with respect to such establishments that have been open for less than one full year, shall derive from tobacco, tobacco-related products and accessories. The business may also include areas for the import, export, storage and distribution of tobacco, tobacco-related products and accessories; areas for testing of such products and accessories by employees; and, accessory office space. Such business shall not include the selling or offering of any food or beverages to customers.

SECTION A: ESTABLISHMENT INFORMATION

Trade name ________________________________________________________________

Address _________________________________________________________________

Phone ___________________________ Fax ___________________________

Federal Employer ID #___________________________

Licensee as it appears on your Business Privilege License/Commercial Activity License (BPL/CAL)

________________________________________________________________________

Mailing address if different from the establishment address

________________________________________________________________________

Philadelphia BPL/CAL #______________ Philadelphia Business Tax #________________

(Rev. 3/12/14)
SECTION D: FINANCIAL INFORMATION

This section should be completed to provide financial information for the previous tax year (not the current tax year). You should read the General Information below before you begin to complete this section.

General Information

**Tobacco or tobacco-related product** is any product containing tobacco for smoking or other consumption.

**Tobacco-related accessory** is any product sold to supplement the use of a tobacco or tobacco-related product. As an example only, this may include cigar cases, pipes, and ash trays.

A **little cigar** is any roll for smoking that weighs not more than four pounds per thousand, where the wrapper or cover is made of natural leaf tobacco or of any substance containing tobacco.

**Rolling papers** is any product 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.

An **electronic smoking device** is an electronic device, the use of which simulates tobacco smoking, that is 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.

An **unapproved nicotine delivery product** is a product, other than an electronic smoking device or a tobacco product, 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.

Electronic smoking devices and unapproved nicotine delivery products are not tobacco products or tobacco-related products and accessories for purposes of a Tobacco Products Distribution Business exception.
Previous 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, other than 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 vending machine sales of any products listed in (b), (c), (d), (e) or (f): $_____________.00

(i) Other (e.g., food/beverages, general merchandise): $_____________.00

If any amount is listed under category (f), specify all tobacco-related accessories (attach additional sheet(s) if necessary):

______________________________________________________________________________

SECTION E: CERTIFICATION

I certify that the establishment named in Section A is a Tobacco Products Distribution Business as that term is defined in the Philadelphia Clean Indoor Air Worker Protection Law. I further certify that I have reviewed the contents of this form and any accompanying statements or attachments, and to the best of my knowledge and belief, they are true and complete.

_________________________________________  __________________________
Signature                                  Date

_________________________________________  __________________________________
Name                                      Title

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