



**KRISTEN M. SCALISE CPA, CFE**  
**Fiscal Officer**  
**County of Summit**

**INSTRUCTIONS FOR COMPLETING  
RETAIL CIGARETTE DEALER'S LICENSE APPLICATION**

Cigarette licenses now run from June 1<sup>st</sup> through May 31<sup>st</sup> each year. Ohio law requires cigarette licenses to be posted on the vending machine or in a conspicuous location within the establishment.

**ANNUAL FEE FOR RETAIL LICENSE:        \$125.00 PER LOCATION**

If you begin business after June 1, 2024, the cost of the license is prorated on a daily basis. **Please contact us to obtain the correct fee if your business is not opening until after June 1, 2024.**

**APPLICATION**

When completing the application, you must include all information required by the Department of Taxation. Incomplete or unsigned applications will be returned. Checks or money orders are to be payable to the **Summit County Fiscal Officer**. **We cannot accept checks payable to the State of Ohio.**

**DATE VALID:** The 2024-2025 licenses are valid for the period beginning June 1, 2024 and ending May 31, 2025.

**TAXING DISTRICT:** Refer to the enclosed list of taxing districts. License fees benefit the City, Village, or Township in which cigarettes are sold. For this reason, the correct district must be on the application.

**NAME OF DEALER:** The dealer's name on the cigarette license must match the vendor license exactly. Corporations, LLC's, and LP's must list the Ohio Corporation Charter Number or Articles of Organization Number, issued by Ohio's Secretary of State, next to the name. Each separate corporation must be on its own application.

Application may be made in person or by mail at the Fiscal Officer's Service Division, 1030 East Tallmadge Avenue, Akron, Ohio 44310. Please feel free to call us if you have any additional questions or feel we may be of further assistance.

**Kristen M. Scalise CPA, CFE**  
**Fiscal Officer, County of Summit**

**Services Division**  
**330-630-7225**

**AUDITOR DIVISION**  
175 S. Main Street  
Akron, Ohio 44308  
Phone: 330.643.2710  
Fax: 330.643.7765

**RECORDING DIVISION**  
175 S. Main Street  
Akron, Ohio 44308  
Phone: 330.643.2720

**SERVICES DIVISION**  
1030 E. Tallmadge Ave.  
Akron, Ohio 44310  
Phone: 330.630.7226  
Fax: 330.630.7240

**TREASURER DIVISION**  
175 S. Main Street  
Akron, Ohio 44308  
Phone: 330.643.2588  
Fax: 330.643.7760



Application for Retail Cigarette Dealer's License

(Please mail two copies to the office of the county auditor.)

For the period from \_\_\_\_\_ 20\_\_\_\_\_ to \_\_\_\_\_ 20\_\_\_\_\_

To the auditor of \_\_\_\_\_ County Date \_\_\_\_\_

Taxing district \_\_\_\_\_ Fee \_\_\_\_\_

Pursuant to R.C. 5743.15, the applicant herein has paid the required fee to the county treasurer for each place of business specified below and hereby requests a license to sell cigarettes at retail at each of those places of business.

1. Name of dealer \_\_\_\_\_ (If sole owner, print individual's full name; if partnership, print full names of all partners; if corporation, print corporation's name and Ohio corporation charter number. If a foreign corporation, give certificate number issued by secretary of state authorizing transaction of business in Ohio. R.C. 1703.01 et seq.)

2. Check whether dealer operates as: [ ] Sole owner [ ] Partnership [ ] Corporation [ ] Fiduciary [ ] Association [ ] LLC [ ] LLP [ ] Other

3. List below the titles, names and address of all corporate officers, association officers or partners

Table with 6 columns: Title, Name, Street, City, State, ZIP. Two rows for listing officers/partners.

4. Trade name (if other than above) \_\_\_\_\_

5. Sales tax vendor license number (required) \_\_\_\_\_

6. Federal employer identification number or, if none assigned for reporting federal taxes, please enter your Social Security number [ FEIN box ] [ Social Security number box ]

7. Place of business (the license fee must be paid for each business location listed)

Table with 6 columns: Street, City, State, ZIP, License no. (Filled in by county), License fee (Filled in by county). Two rows for listing business locations.

8. E-mail address \_\_\_\_\_

9. Residence address of dealer or home office of corporation

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

I declare under penalties of perjury that the above statements have been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

Signature of dealer or officer of company \_\_\_\_\_ Telephone number \_\_\_\_\_

All questions on this application should be fully answered before the licenses requested hereon are issued. For further license information, see reverse side of this form.

## License Information

A cigarette dealer's license does not authorize the licensee to engage in the business of trafficking in cigarettes at any place of business in this state other than that specified thereon by the county auditor.

There is no discount for multiple locations.

In the event that a business is moved from one location to another within the same county, the holder of the retail license may transfer the license for a fee of \$5. In the event that a business is sold, or an individual or partnership incorporates his or their business, or a partnership or corporation is dissolved, the cigarette license that has been issued to a dealer prior to the occurrence of any such event may not be used, and a new license must be obtained.

**Important Notice:** Ohio passed legislation that prohibits the sale of cigarettes in Ohio that have not been approved by the Attorney General's Office. A list of brands legal for sale in Ohio can be found at [www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov). This list is periodically updated. Any brand not listed on the website is considered contraband and is subject to confiscation.

## **SUMMIT COUNTY CIGARETTE TAXING DISTRICTS**

Akron City  
Barberton City  
Cuyahoga Falls City  
Fairlawn City  
Green City  
Hudson City  
Macedonia City  
Munroe Falls City  
New Franklin City  
Norton City  
Stow City  
Tallmadge City  
Twinsburg City

Boston Heights Village  
Clinton Village  
Lakemore Village  
Mogadore Village  
Northfield Village  
Peninsula Village  
Reminderville Village  
Richfield Village  
Silverlake Village

Bath Township  
Boston Township  
Copley Township  
Coventry Township  
Northfield Center Township  
Richfield Township  
Sagamore Hills Township  
Springfield Township  
Twinsburg Township