CHAPTER 112: TOBACCO AND CIGARETTES

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§ 112.01 LICENSE TO SELL; ISSUANCE.

Licenses for the sale of cigars, tobacco, cigarettes, and cigarette material to persons over the age of 18 years shall be issued to individuals, partnerships, limited liability companies, and corporations by the Village 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.

Every person, partnership, limited liability company, or corporation desiring a license under Neb. RS 28-1420 to 28-1429 shall file with the Village Clerk a written application stating the name of the person, partnership, limited liability company, or corporation for whom the license is desired and the exact location of the place of business and shall deposit with the application the amount of the license fee provided in § 112.03. If the applicant is an individual, the application shall include the applicant's social security number. (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, 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, 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 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, 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 swearing falsely in such affidavit shall be guilty of an offense, and such wholesaler's license shall be revoked until the full license fee of \$100 is paid.
- (D) If application for license is made after July 1 of any calendar year, the fee shall be ½ 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 when issued, shall authorize the sale of cigars, tobacco, cigarettes, and cigarette material by the licensee and employees, to persons over the age of 18 years, 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.

(Neb. RS 28-1425)

Statutory reference:

Sale to person under 18 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 Village Clerk to the treasurer of the school fund for the village. (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 Village Clerk may authorize such license to be transferred to the purchaser. In case of a change of location by any licensee hereunder, the Village Clerk may transfer such license to the new location.

(Neb. RS 28-1428)

§ 112.07 REISSUANCE OF REVOKED AND FORFEITED LICENSE.

In the event that the license of a licensee hereunder shall be revoked and forfeited as provided in Neb. RS 28-1425, no new license shall be issued to such licensee until the expiration of 1 year from the date of such revocation and forfeiture.

(Neb. RS 28-1429)