



CITY OF UNALASKA
PO BOX 610 UNALASKA, AK 99685
Phone (907) 581-1251 Fax (907) 581-1417
www.ci.unalaska.ak.us

TOBACCO EXCISE TAX REPORT

QTR ENDING	QTR1 <input type="checkbox"/> March 31 DUE April 30	QTR2 <input type="checkbox"/> June 30 DUE July 31	QTR3 <input type="checkbox"/> September 30 DUE October 31	QTR4 <input type="checkbox"/> December 31 DUE January 31	YEAR
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BUSINESS NAME:	_____	BUSINESS LIC. #	_____
ADDRESS:	_____		_____
	_____		_____

	Column 1	Column 2
	CIGARETTES	OTHER TOBACCO PRODUCTS
	Number of Packs (# Quantity)	Wholesale Price (\$ in dollars)
1. Cigarettes/Other Tobacco Products brought into the City of Unalaska	1	
2. Less Exemptions:		
(a) Military Sales	2a	
(b) Amount Prohibited from Taxation by other laws	2b	
(c) Cigarettes/other tobacco products in transit	2c	
3. Subtotal Exemptions (Sum Line 2a through 2c)	3	
4. Total Taxable (Subtract Line 3 from Line 1)	4	
5. Tax Rate	5 X \$2.00 per pack	X 40%
6. Excise Tax Due (Multiply Line 4 by Line 5)	6	
7. Total Tobacco Excise Tax Due (Add Line 6, Columns 1 and 2)	7	
8. Late Payment Penalty & Interest (if applicable)	8	
9. Credit or Amount Due from Previous Report	9	
10. Total Amount Due	10	

Tobacco Excise Tax Reports must be filed on a quarterly basis, due on the last day of the month following the end of the a quarter. This report is invalid unless completed in detail and signed. Delinquent reports incur a penalty of 5% per month or fraction thereof up to 20%, plus interest at 15% per annum. Failure to file is a minor offense with the fines established by code up to \$500 per violation or day. The City's additional remedies for violations of tobacco excise tax ordinances are set out in Unalaska Code of Ordinances 6.56.130

I certify under the penalty of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return of all cigarettes and other tobacco products imported into or brought in the City of Unalaska during the period specified above.

SIGNATURE	TITLE	DATE
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PRINTED NAME	EMAIL ADDRESS
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CITY OF UNALASKA
Instructions – Tobacco Excise Tax Report

1. Reporting and payment of tobacco excise tax is to be made quarterly, on the same schedule as sales tax reporting and payment. Tobacco excise tax reports are due, along with payment of the tax, on or before 5pm of the last day of the month following the end of each calendar quarter, or postmarked by the deadline. In the event the last day of the month falls on a legal holiday or weekend, the return may be filed on the first business day following. Quarterly reports and payments are due as follows:

QUARTER		EXCISE TAX REPORT & PAYMENT DUE
1	Jan-Feb-Mar	April 30
2	Apr-May-June	July 31
3	July-Aug-Sept	October 31
4	Oct-Nov-Dec	January 31

2. The return must state the number of packs of cigarettes and the wholesale price of other tobacco products that were brought into the City of Unalaska for commercial purposes.

3. § 6.56.020 Definitions

- (A) **Cigarette** means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco.
- (B) **Distributor** means a person who brings cigarettes or tobacco products, or causes them to be brought, into the City of Unalaska, and who sells or distributes them to others in the City of Unalaska.
- (C) **Electronic smoking product** means, without including marijuana as defined in AS 11.71.900
- (1) Any product containing or delivering nicotine or any other substance intended for human consumption that can be used by a person through inhalation of vapor or aerosol from the product, of any size or shape, whether the product is manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen or any other product name descriptor; or
 - (2) A component, solution, alternative tobacco product e-liquid, e-juice, vapor product, flavoring, or other related product of an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or other similar device of any size or shape used for, or to assist with, aerosolizing and inhaling chemical substances that may cause an adverse effect on human health.
- (D) **In transit** means passing through the City of Unalaska while solely in the possession of a common carrier, shipping, cargo or freight operator or private carrier, other than a distributor, and where title to the goods does pass not while in the City of Unalaska.
- (E) **Tobacco product** means: a cigar; cheroot; stogie; perique; snuff and snuff flour; smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette; chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing; an article or product made wholly or in part of tobacco substitute or otherwise containing nicotine, other than a cigarette, that is expected or intended for human consumption, but not including a product prescribed by a licensed physician or a product that has been approved by the United States Food and Drug Administration for sale as a tobacco use cessation product or other medical purposes and which is being marketed and sold solely for that approved purpose; and an electronic smoking product.
- (F) **Wholesale price** means the price the distributor pays for a tobacco product, after deduction of a discount or other reduction received by the distributor for quantity or cash.

4. § 6.56.040 Exemptions

- (A) Cigarettes or tobacco products brought into the City of Unalaska by an exchange, commissary, or ship's stores operated by one of the uniformed services of the United States as defined in 5 U.S.C § 2101, nor shall such exchange, commissary, or ship's stores be considered a distributor.
- (B) Cigarettes or tobacco products if the United States Constitution, the Alaska Constitution, or other federal or state laws prohibit the levying of the tax on the product by the city.
- (C) Cigarettes or tobacco products in transit.

5. Every distributor shall retain for a period of six years all of the tobacco products returns, reports, forms, records and supporting schedules as may be necessary to determine the amount of tax required to be remitted.

If you have any questions about the Tobacco Distributor Registration Form, Tobacco Excise Tax Report, or the Tobacco Excise Tax Ordinance, please contact the City Clerk's office at (907) 581-1251, or by email to Estkarlen P. Magdaong at

emagdaong@ci.unalaska.ak.us