



APPLICATION FOR CERTIFICATION - CIGAR LOUNGES
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 23516 (5-2025)

☐ New ☐ Renewal: For Year _____

Pursuant to North Dakota Century Code (N.D.C.C.) § 23-12-10, a request for certification as a Cigar Lounge is made on behalf of:

Taxpayer Legal Name		Federal Employer Identification Number or Social Security Number	
Doing Business As Name (if different from line 1)		Business Telephone Number	
Mailing Address	City	State	ZIP Code
Organization Type <input type="radio"/> Sole Proprietorship <input type="radio"/> General Partnership <input type="radio"/> LLC <input type="radio"/> Corporation <input type="radio"/> Partnership			

Product Revenue Verification (Only required for renewal applications):

Prior year's annual gross income.....	
Prior year's annual income from cigar and pipe tobacco sales	
Percentage of Annual Gross Income (cigar and pipe tobacco sales divided by total gross income)	
Please be sure to include documentation supporting the figures reported above with this application. The form and attachments should be submitted no later than February 1. For an initial application, supporting income documentation is not required.	

Authorized Signature. I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete application.

Print Name of Authorized Individual	Title	Telephone Number
Signature		Date

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 43-07-10, 43-07-11.1 and 57-01-15, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

Mail to: Office of State Tax Commissioner
 Business Registration
 600 E. Boulevard Ave., Dept. 127
 Bismarck, ND 58505-0599

Contact: Fax: 701-328-0332
 Phone: 701-328-1241
 Website: tax.nd.gov
 Email: taxregistration@nd.gov

A cigar lounge that contains a humidor, is fully enclosed, is equipped with an exhaust ventilation system, and has received certification from the Office of State Tax Commissioner may permit, only, the smoking of cigars and pipe tobacco purchased on site within the cigar lounge. Smoking of any other product in the cigar lounge is not allowed.

An initial application should include a notarized letter attesting to the fact that the establishment contains a humidor, is fully enclosed, and is equipped with a ventilation system as described in subsection 3 of North Dakota Century Code § 23-12-10. Any additional information supporting this statement should be included.

To receive certification from the Office of State Tax Commissioner, a business must demonstrate that at least fifteen percent of their annual gross income is generated from the sale of cigars and pipe tobacco.

The Office of State Tax Commissioner may not require an applicant to report information regarding income from the sale of cigars and pipe tobacco in an initial application.

An application for certification as a cigar lounge must be submitted annually and be received by the Office of State Tax Commissioner by February 1.

Definitions

Cigar - means an individual roll of tobacco which has a wrapper or cover of whole leaf tobacco; does not contain filler other than tobacco filler; does not contain binder other than tobacco binder; does not contain additives other than water; does not contain a filter, tip, or non-tobacco mouthpiece; weighs at least six pounds per thousand count; and is made by hand, except to allow for the use of a manually operated machine to assist in bunching, rolling, and binding.

Cigar Lounge - means a business dedicated, in whole or in part, to the smoking of cigars and pipe tobacco, which has a valid certificate issued by the Office of State Tax Commissioner.

Pipe Tobacco - means any processed tobacco that, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

Instructions

Prior year's annual gross income

Enter the total gross income from your business for the prior calendar year. This figure must be supported by documentation that will be provided to the Office of State Tax Commissioner with this form. This documentation may include tax returns and/or schedules, financial statements, sales ledgers, etc.

Prior year's annual income from cigar and pipe tobacco sales

Enter the total gross sales income generated from the sale of cigars and pipe tobacco only for the prior calendar year. As with annual gross income, this figure must be supported by documentation supporting the amount entered.

Percentage of annual gross income

This number will be calculated by dividing cigar and pipe tobacco sales by annual gross sales, multiplied by 100 to represent a percentage.

Contact

If there are questions concerning this document and the supporting documentation required, please contact our office using the information on the front of this form.