Exception for Sales of Non-Fire Safe Cigarettes

The wholesaler or retailer can still sell Non-Fire Safe Cigarettes if they establish that state tax stamps (as defined in IC 6-7-1-9) were affixed to the cigarettes before July 1, 2009 and if the they can establish that the inventory was purchased before the effective date in comparable quantity to the inventory purchased during the same period of the prior year.

"Comparable quantity" has been defined as not to exceed one and a half times the inventory during the same period of the prior year. To be able to show comparable quantity, you will have to be able to show documentary evidence (receipts) for this time frame. If you are not able to show documentary evidence upon immediate inspection, all Non-Fire Safe Cigarettes will be seized in violation of Indiana Law.