

TITLE 39
HEALTH AND SAFETY

CHAPTER 57
PREVENTION OF MINORS' ACCESS TO TOBACCO PRODUCTS OR ELECTRONIC SMOKING
DEVICES

39-5701. LEGISLATIVE FINDINGS AND INTENT. The prevention of youth access to tobacco products and electronic smoking devices within the state of Idaho is hereby declared to be a state goal to promote the general health and welfare of Idaho's young people.

Tobacco use is the leading cause of preventable death in Idaho, and nicotine is a highly addictive, potentially harmful substance. Both present an urgent public health challenge. New and emerging tobacco products and electronic nicotine delivery devices like electronic cigarettes are linked to an increase in youth use of tobacco and nicotine products, are connected to the use of traditional tobacco products like cigarettes, and are associated with increased addiction in youth users. Therefore, it is this state's policy to prevent the illegal sale, theft, and easy access of tobacco products and electronic smoking devices to minors, to prohibit the possession, distribution, and use of tobacco products and electronic smoking devices by minors, and to otherwise discourage and prevent the possession, use, and trafficking in tobacco products and electronic smoking devices by minors.

[39-5701, added 1998, ch. 418, sec. 2, p. 1316; am. 2020, ch. 318, sec. 1, p. 906.]

39-5702. DEFINITIONS. The terms used in this chapter are defined as follows:

(1) "Business" means any company, partnership, firm, sole proprietorship, association, corporation, organization, or other legal entity, or a representative of the foregoing entities.

(2) "Delivery sale" means to distribute tobacco products or electronic smoking devices to a consumer in a state where either:

(a) The individual submits the order for such sale by means of a telephonic or other method of voice transmission, data transfer via computer networks, including the internet and other online services, or facsimile, or the mails; or

(b) The tobacco products or electronic smoking devices are delivered by use of the mails or a delivery service.

(3) "Delivery service" means any person who is engaged in the commercial delivery of letters, packages or other containers.

(4) "Department" means the state department of health and welfare or its duly authorized representative.

(5) "Distribute" means to give, deliver, sell, offer to give, offer to deliver, offer to sell or cause any person to do the same or hire any person to do the same.

(6) "Location" means the street address where tobacco or electronic smoking device products are sold or the uniform resource locator for retailers who sell tobacco or electronic smoking products exclusively via the internet.

(7) "Minor" means a person under twenty-one (21) years of age.

(8) "Minor-exempt permit" means a permittee location whose revenues from the sale of alcoholic beverages for on-site consumption comprises at

least fifty-five percent (55%) of total revenues, or whose products and services are primarily obscene, pornographic, profane, or sexually oriented, is exempt from inspections assisted by a minor, if minors are not allowed in the location and such prohibition is posted clearly on all entrance doors.

(9) "Permit" means a permit issued by the department for the sale or distribution of tobacco products or electronic smoking devices.

(10) "Permit endorsement" means a sale or delivery method used by the permittee to sell tobacco or electronic smoking device products, including delivery sales, delivery service, and direct sales.

(11) "Permittee" means the holder of a valid permit for the sale or distribution of tobacco products or electronic smoking devices.

(12) "Photographic identification" means state, district, territorial, possession, provincial, national or other equivalent government driver's license, identification card or military card, in all cases bearing a photograph and a date of birth, or a valid passport.

(13) "Random, unannounced inspection" means an inspection of retail outlets by a law enforcement agency or by the department, with or without the assistance of a minor, to monitor compliance of this chapter.

(14) "Seller" means the person who physically sells or distributes tobacco products or electronic smoking devices.

(15) (a) "Tobacco product or electronic smoking device" means:

(i) Any substance containing, made of, or derived from tobacco or nicotine that is intended for human consumption or is likely to be consumed, whether inhaled, absorbed, or ingested by any other means, including but not limited to cigarettes, cigars, pipes, snuff, smoking or chewing tobacco, snus, tobacco papers, or smokeless tobacco;

(ii) Any electronic smoking device that may be used to deliver an aerosolized or a vaporized substance to the person inhaling from the device, including but not limited to an electronic cigarette, an electronic cigar, an electronic pipe, a vape pen, or an electronic hookah, or any component, part, or accessory of such a device, or any substance intended to be aerosolized or vaporized during use of the device, whether or not the substance contains nicotine, or any heated or lighted device intended to be used for inhalation; or

(iii) Any components, parts, or accessories of a tobacco product or an electronic smoking device, whether or not they contain tobacco or nicotine, including but not limited to filters, rolling papers, blunt or hemp wraps, and pipes, whether manufactured, distributed, marketed, or sold as an electronic cigarette, electronic cigar, electronic hookah, or vape pen, or under any other product name or descriptor.

(b) The term "tobacco product or electronic smoking device" does not include drugs, devices, or combinations of products authorized for sale by the United States food and drug administration as those terms are defined in the federal food, drug, and cosmetic act.

(16) "Vending machine" means any mechanical, electronic, or other similar device that, upon the insertion of tokens, money or any other form of payment, dispenses tobacco products or electronic smoking devices.

(17) "Vendor-assisted sales" means any sale or distribution in which the customer has no access to the product except through the assistance of the seller.

(18) "Without a permit" means a business that has failed to obtain a permit or a business whose permit is suspended or revoked.

[39-5702, added 1998, ch. 418, sec. 2, p. 1317; am. 2003, ch. 159, sec. 1, p. 449; am. 2003, ch. 273, sec. 1, p. 728; am. 2004, ch. 318, sec. 5, p. 897; am. 2012, ch. 39, sec. 1, p. 118; am. 2020, ch. 318, sec. 2, p. 906; am. 2022, ch. 113, sec. 1, p. 416; am. 2025, ch. 64, sec. 4, p. 304.]

39-5703. POSSESSION, DISTRIBUTION, OR USE BY A MINOR. (1) It shall be unlawful for a minor to possess, receive, purchase, use, or consume tobacco products or electronic smoking devices or to attempt any of the foregoing.

(2) It shall be unlawful for a minor to sell or distribute tobacco products or electronic smoking devices or to attempt either of the foregoing.

(3) It shall be unlawful for a minor to provide false identification or make any false statement regarding their age in an attempt to obtain tobacco products or electronic smoking devices.

(4) A minor who is assisting with a random unannounced inspection in accordance with this chapter shall not be in violation of this chapter.

(5) A minor may possess but not sell or distribute tobacco products or electronic smoking devices in the course of employment, for duties such as stocking shelves or carrying purchases to customers' vehicles.

(6) Penalties for violations by a minor. A violation of subsection (1) of this section by a minor shall constitute an infraction and shall be punishable by a fine of seventeen dollars and fifty cents (\$17.50). The first violation of subsection (2) or (3) of this section by a minor shall constitute an infraction and shall be punishable by a fine of two hundred dollars (\$200). A subsequent violation of subsection (2) or (3) of this section by a minor shall constitute a misdemeanor and shall be punishable by imprisonment in an appropriate facility not exceeding thirty (30) days, a fine not exceeding three hundred dollars (\$300), or both such fine and imprisonment. The court may, in addition to the penalties provided in this section, require the minor and, if the minor is under eighteen (18) years of age, the minor's parents or legal guardian to attend tobacco product or electronic smoking device awareness programs or to perform community service in programs related to tobacco product or electronic smoking device awareness.

[39-5703, added 1998, ch. 418, sec. 2, p. 1317; am. 2012, ch. 39, sec. 2, p. 119; am. 2015, ch. 158, sec. 1, p. 553; am. 2020, ch. 318, sec. 3, p. 908; am. 2022, ch. 113, sec. 2, p. 418.]

39-5704. PERMITTING OF TOBACCO PRODUCTS OR ELECTRONIC SMOKING DEVICES RETAILERS. (1) It shall be unlawful to sell or distribute or offer tobacco products or electronic smoking devices for sale or distribution at retail or to possess tobacco products or electronic smoking devices with the intention of selling at retail without having first obtained a tobacco product or electronic smoking device permit from the department, which shall be the only retail tobacco product or electronic smoking device permit or license required. Provided however, this section shall not be deemed to require a wholesaler or manufacturer's representative or employees who, in the course of their employment, stock shelves and replenish tobacco products or electronic smoking devices at a permittee's place of business to obtain a permit.

(2) The department shall administer the permitting of tobacco product or electronic smoking device retailers and shall be authorized to ensure compliance with this chapter.

(3) Permits shall be issued annually for each permanent business location to ensure compliance with the requirements of this chapter. A copy of signage required by this chapter, and any other materials deemed necessary shall be provided with each permit issued.

(4) A separate permit must be obtained for each place of business and is nontransferable to another person, business, or location.

(5) The applicant shall select one (1) or more permit endorsements and make the permit available upon request.

(6) A permittee may display a sign in each location within a place of business where tobacco products or electronic smoking devices are sold or distributed. A sign may be clearly visible to the customer and the seller and shall state: "STATE LAW PROHIBITS THE SALE OF TOBACCO PRODUCTS OR ELECTRONIC SMOKING DEVICES TO PERSONS UNDER THE AGE OF TWENTY-ONE (21) YEARS. PROOF OF AGE REQUIRED. ANYONE WHO SELLS OR DISTRIBUTES TOBACCO PRODUCTS OR ELECTRONIC SMOKING DEVICES TO A PERSON UNDER THE AGE OF TWENTY-ONE (21) YEARS IS SUBJECT TO STRICT FINES AND PENALTIES. PERSONS UNDER THE AGE OF TWENTY-ONE (21) YEARS ARE SUBJECT TO FINES AND PENALTIES."

(7) Permittees are responsible to educate employees as to the requirements of this chapter and retain forms signed by each employee stating that the employee understands such requirements.

(8) It shall be unlawful for the permittee to allow employees who are minors to sell or distribute tobacco products or electronic smoking devices, except as provided in this subsection. Employees who are minors may possess but not sell or distribute tobacco products or electronic smoking devices in the course of employment, for such duties as stocking shelves or carrying purchases to customers' vehicles, and employees who are eighteen (18) years to twenty (20) years of age may sell or distribute tobacco products or electronic smoking devices in the course and scope of their employment.

(9) A permit shall be closed when the permittee closes the business, no longer sells tobacco or electronic smoking device products, moves to a different physical location, or sells the business.

(10) A permit shall be revoked when it is determined that a permit was fraudulently obtained to avoid penalties on an existing permit.

(11) All permits expire annually at midnight on December 31 unless renewed. The department shall mail notice of renewal for permits at least ninety (90) days prior to expiration.

[39-5704, added 1998, ch. 418, sec. 2, p. 1318; am. 2020, ch. 318, sec. 4, p. 908; am. 2022, ch. 113, sec. 3, p. 418; am. 2025, ch. 64, sec. 5, p. 306.]

39-5705. SALE OR DISTRIBUTION OF TOBACCO PRODUCTS OR ELECTRONIC SMOKING DEVICES TO A MINOR. (1) It shall be unlawful to sell, distribute, or offer tobacco products or electronic smoking devices to a minor.

(2) It shall be an affirmative defense that the seller of a tobacco product or an electronic smoking device to a minor in violation of this section had requested, examined, and reasonably relied upon a photographic identification from such person establishing that the person is at least twenty-one (21) years of age prior to selling such person a tobacco product or an electronic smoking device. The failure of a seller to request and examine photographic identification from a person under twenty-one (21) years of age prior to the sale of a tobacco product or an electronic smoking device to such person shall be construed against the seller and form a conclusive basis for the seller's violation of this section.

[39-5705, added 1998, ch. 418, sec. 2, p. 1319; am. 2001, ch. 39, sec. 1, p. 74; am. 2012, ch. 39, sec. 3, p. 119; am. 2020, ch. 318, sec. 5, p. 909; am. 2022, ch. 113, sec. 4, p. 419.]

39-5706. VENDOR-ASSISTED SALES. (1) It shall be unlawful to sell or distribute tobacco products or electronic smoking devices by any means other than vendor-assisted sales where the customer has no access to the product except through the assistance of the seller.

(2) It shall be unlawful to sell or distribute tobacco products or electronic smoking devices from vending machines or self-service displays.

(3) Stores with tobacco products or electronic smoking devices comprising at least seventy-five percent (75%) of total merchandise are exempt from requiring vendor-assisted sales if minors are not allowed in the store and such prohibition is posted clearly on all entrance doors.

[39-5706, added 1998, ch. 418, sec. 2, p. 1319; am. 2012, ch. 39, sec. 4, p. 120; am. 2020, ch. 318, sec. 6, p. 909; am. 2025, ch. 64, sec. 6, p. 307.]

39-5707. OPENED PACKAGES AND SAMPLES. (1) It shall be unlawful to sell or distribute tobacco products or electronic smoking devices for commercial purposes other than in the federally required sealed package provided by the manufacturer with all the required warning labels and health warnings.

(2) It shall be unlawful to sell or distribute tobacco products or electronic smoking devices for free or below the cost of such products to the sellers or distributors of the products for commercial or promotional purposes to members of the general public in public places or at public events.

[39-5707, added 1998, ch. 418, sec. 2, p. 1319; am. 2020, ch. 318, sec. 7, p. 910.]

39-5708. CIVIL PENALTIES FOR VIOLATIONS OF PERMIT. (1) Any permittee who fails to comply with any part of this chapter regarding the sale or distribution of tobacco products or electronic smoking devices shall be subject to a civil penalty as provided in this section or have their permit suspended, pursuant to compliance with the contested case provisions of the Idaho administrative procedure act, [chapter 52, title 67](#), Idaho Code, or both.

(2) If a seller who is not a permittee violates section [39-5705](#), Idaho Code, and sells or distributes tobacco products or electronic smoking devices to a minor, then the seller shall be fined one hundred dollars (\$100).

(3) In the case of a first violation, the permittee shall be notified in writing of penalties to be levied for further violations.

(4) In the case of a second violation, the permittee shall be fined two hundred dollars (\$200) and shall be notified in writing of penalties to be levied for further violations. For a violation of section [39-5705](#), Idaho Code, the permittee shall not be fined if the permittee can show that a training program was in place for the employee and that the permittee has a form signed by that employee on file stating that the employee understands the tobacco product or electronic smoking device laws dealing with minors and the unlawful purchase of tobacco products or electronic smoking devices, but the permittee shall be notified in writing of penalties to be levied for any further violations. If no such training is in place, the permittee shall be fined two hundred dollars (\$200).

(5) In the case of a third violation in a two (2) year period, the permittee shall be fined two hundred dollars (\$200) and the permit may be suspended for up to seven (7) days. If the violation is by an employee, at the same location, who was involved in any previous citation for violation, the permittee shall be fined four hundred dollars (\$400). Effective training and employment practices by the permittee, as determined by the department, shall be a mitigating factor in determining permit suspension. Evidence of mitigating factors shall be submitted to the department within ten (10) days of the date of violation. Tobacco product or electronic smoking device retailers must remove all tobacco products or electronic smoking devices from all areas accessible to or visible to the public while the permit is suspended.

(6) In the case of four (4) or more violations within a two (2) year period, the permittee shall be fined four hundred dollars (\$400) and the permit shall be revoked until such time that the permittee demonstrates an effective training plan to the department, but in no case shall the revocation be for less than thirty (30) days. Tobacco product or electronic smoking device retailers must remove all tobacco products or electronic smoking devices from all areas accessible to or visible to the public while the permit is revoked.

(7) All moneys collected for violations pursuant to this section shall be remitted to the prevention of minors' access to tobacco products or electronic smoking devices fund created in section [39-5711](#), Idaho Code.

(8) All fines shall be paid in full prior to renewal of a permit and within ten (10) days of the date of the violation.

[39-5708, added 1998, ch. 418, sec. 2, p. 1319; am. 2001, ch. 39, sec. 2, p. 75; am. 2012, ch. 39, sec. 5, p. 120; am. 2020, ch. 318, sec. 8, p. 910; am. 2025, ch. 64, sec. 7, p. 307.]

39-5709. CRIMINAL PENALTIES FOR VIOLATIONS WITHOUT A PERMIT. Sale or distribution of tobacco products or electronic smoking devices, or any violation of this chapter, without a permit is considered by the state of Idaho as an effort to subvert the state's public purpose to prevent minor's access to tobacco products or electronic smoking devices.

(1) The sale or distribution of tobacco products or electronic smoking devices without a permit shall constitute a misdemeanor punishable by imprisonment not exceeding six (6) months in the county jail, a fine of three hundred dollars (\$300), or by both such fine and imprisonment. If the sale or distribution of tobacco products or electronic smoking devices was to a minor, the fine shall be no less than five hundred dollars (\$500) nor more than one thousand dollars (\$1,000). The provisions of this section shall not be applicable to an employee of the business engaged in the sale of tobacco products or electronic smoking devices if the sale occurred during the course of such employment and the seller does not have an ownership interest in the business.

(2) In addition to the penalties set forth in subsection (1) of this section, the court may impose an additional fine of one thousand dollars (\$1,000) per day beginning the day following the date of citation as long as the illegal tobacco products or electronic smoking devices sales or distribution continues. The first seven (7) days of additional fines may be suspended, provided that the business or seller is able to prove that the business or seller has applied for the permit within seven (7) days of the citation.

[39-5709, added 1998, ch. 418, sec. 2, p. 1320; am. 2020, ch. 318, sec. 9, p. 911.]

39-5710. CONDUCT OF ENFORCEMENT ACTIONS. (1) It is the intent of the legislature that law enforcement agencies, the attorney general, and the department shall enforce this chapter in a manner that can reasonably be expected to significantly reduce the extent to which tobacco products and electronic smoking devices are sold or distributed to minors.

(2) Law enforcement agencies may conduct random, unannounced inspections at locations where tobacco products or electronic smoking devices are sold or distributed to ensure compliance with this chapter. A copy of all citations issued under this chapter shall be submitted to the department.

(3) The department shall conduct at least one (1) random, unannounced inspection per year at all locations where tobacco products or electronic smoking devices are sold or distributed at retail to ensure compliance with this chapter. The department shall conduct inspections for minor-exempt permittees without the assistance of a minor. The department shall conduct inspections for all other permittees with the assistance of a minor. Each year, the department shall conduct random, unannounced inspections equal to the number of permittees on the last day of the calendar year multiplied by the violation percentage rate reported for the previous year multiplied by a factor of ten (10). In no instance will the number of inspections exceed twice the number of permittees. Local law enforcement agencies are encouraged to contract with the department to perform these required inspections.

(4) Minors may assist with random, unannounced inspections, provided that minors under the age of eighteen (18) years must have the written consent of a parent or legal guardian. When assisting with these inspections, minors shall not provide false identification or make any false statement regarding their age.

(5) Citizens may file a written complaint of noncompliance of this chapter with the department or with a law enforcement agency. Permit holders under 26 U.S.C. 5712 may file written complaints relating to delivery sales to the department or the attorney general's offices. Complaints shall be investigated and the proper enforcement actions taken.

(6) Within a reasonable time, not later than two (2) business days after an inspection has occurred, a representative of the business inspected shall be informed in writing of the results of the inspection.

(7) The attorney general or his designee, or any person who holds a permit under 26 U.S.C. 5712, may bring an action in district court in Idaho to prevent or restrain violations of this chapter by any person or by any person controlling such person.

[39-5710, added 1998, ch. 418, sec. 2, p. 1321; am. 2001, ch. 39, sec. 3, p. 75; am. 2003, ch. 159, sec. 2, p. 450; am. 2003, ch. 273, sec. 2, p. 729; am. 2012, ch. 39, sec. 6, p. 121; am. 2020, ch. 318, sec. 10, p. 911; am. 2022, ch. 113, sec. 5, p. 420; am. 2025, ch. 64, sec. 8, p. 308.]

39-5711. FUNDING AND CREATION OF PREVENTION OF MINORS' ACCESS TO TOBACCO PRODUCTS OR ELECTRONIC SMOKING DEVICES FUND. There is hereby created the prevention of minors' access to tobacco products or electronic smoking devices fund in the state treasury. Moneys in the fund shall be used to fund the administration, inspections and enforcement of this chapter. Moneys in the fund may be expended only pursuant to appropriation. The fund shall consist of:

(1) The current federal funds that are available for inspections or for the prevention of minors' access to tobacco products or electronic smoking devices shall be utilized by the department;

(2) The fines from the civil penalties pursuant to section [39-5708](#), Idaho Code; and

(3) Moneys from any other source.

[39-5711, added 1998, ch. 418, sec. 2, p. 1321; am. 2020, ch. 318, sec. 11, p. 912.]

39-5713. LOCAL ORDINANCES PROHIBITED. No local unit of government may adopt or enforce requirements for the regulation, marketing, or sale of tobacco products or electronic smoking devices that are more restrictive than or in addition to this chapter. No local unit of government may impose or enforce a tax or fee on tobacco products or electronic smoking devices. This section shall not be construed to prevent a local unit of government from regulating the use of tobacco products or electronic smoking devices in any public place pursuant to section [39-5511](#), Idaho Code, or in any other public outdoor area. Nothing in this section shall preclude or preempt any local, county, or municipal government from exercising its lawful authority to regulate zoning or land use.

[39-5713, added 1998, ch. 418, sec. 2, p. 1321; am. 2012, ch. 39, sec. 7, p. 121; am. 2022, ch. 191, sec. 1, p. 627.]

39-5714. REQUIREMENTS FOR DELIVERY SALES. (1) No permittee shall make a delivery sale of tobacco products or electronic smoking devices to any individual who is under age twenty-one (21) years in this state.

(2) Each permittee taking a delivery sale order shall comply with: the age verification requirements set forth in section [39-5715](#), Idaho Code; the disclosure and notice requirements set forth in section [39-5716](#), Idaho Code; the shipping requirements set forth in section [39-5717](#), Idaho Code; the registration and reporting requirements set forth in section [39-5718](#), Idaho Code; all tax collection requirements provided by [title 63](#), Idaho Code; and all other laws of the state of Idaho generally applicable to sales of tobacco products or electronic smoking devices that occur entirely within Idaho, including but not limited to those laws imposing excise taxes, sales and use taxes, licensing and tax stamping requirements, and escrow or other payment obligations.

[39-5714, added 2003, ch. 273, sec. 3, p. 730; am. 2012, ch. 39, sec. 8, p. 122; am. 2020, ch. 318, sec. 12, p. 912; am. 2022, ch. 113, sec. 6, p. 420.]

39-5715. AGE VERIFICATION REQUIREMENTS. No permittee shall mail or ship tobacco products or electronic smoking devices in connection with a delivery sale order unless, before mailing or shipping such tobacco products or electronic smoking devices, the permittee accepting the delivery sale order first obtains from the prospective customer a certification that includes proof of age that the purchaser is at least twenty-one (21) years old, the credit or debit card used for payment has been issued in the purchaser's name, and the address to which the tobacco products or electronic smoking devices are being shipped matches the credit card company's address for the cardholder or employs technology that requires and authenticates

independent, third-party age and identity verification services, comparing data against third-party sources.

[39-5715, added 2003, ch. 273, sec. 3, p. 730; am. 2012, ch. 39, sec. 9, p. 122; am. 2020, ch. 318, sec. 13, p. 913; am. 2022, ch. 113, sec. 7, p. 421.]

39-5716. DISCLOSURE AND NOTICE REQUIREMENTS. For all delivery sales a permittee shall post on any advertisement or website:

(1) The cautionary language for signs under section [39-5704](#)(6), Idaho Code;

(2) A prominent and clearly legible statement that consists of one (1) of the warnings set forth in section 4(a)(1) of the federal cigarette labeling and advertising act (15 U.S.C. section 1333(a)(1)) rotated on a quarterly basis;

(3) A prominent and clearly legible statement that sales of cigarettes are taxable under [chapter 25, title 63](#), Idaho Code, and an explanation of how such tax has been, or is to be paid, with respect to such delivery sale.

[39-5716, added 2003, ch. 273, sec. 3, p. 730.]

39-5717. SHIPPING REQUIREMENTS -- TOBACCO PRODUCTS OR ELECTRONIC SMOKING DEVICES. Each permittee who mails or ships tobacco products or electronic smoking devices in connection with a delivery sale order shall include as part of the shipping documents a clear and conspicuous statement providing as follows:

TOBACCO PRODUCTS OR ELECTRONIC SMOKING DEVICES: IDAHO LAW PROHIBITS SHIPPING TO INDIVIDUALS UNDER THE AGE OF TWENTY-ONE (21) YEARS AND REQUIRES THE PAYMENT OF TAXES PURSUANT TO [CHAPTER 25, TITLE 63](#), IDAHO CODE. PERSONS VIOLATING THIS LAW MAY BE CIVILLY AND CRIMINALLY LIABLE.

Anyone who delivers any such container distributes tobacco products or electronic smoking devices as defined in section [39-5702](#)(5), Idaho Code, and is subject to the terms and requirements of this chapter. If a permittee taking a delivery sale order also delivers the tobacco products or electronic smoking devices without using a third-party delivery service, the permittee shall comply with all the requirements of vendor-assisted sales as defined in section [39-5702](#)(17), Idaho Code.

[39-5717, added 2003, ch. 273, sec. 3, p. 730; am. 2012, ch. 39, sec. 10, p. 122; am. 2020, ch. 318, sec. 14, p. 913; am. 2022, ch. 113, sec. 8, p. 421; am. 2025, ch. 64, sec. 10, p. 309.]

39-5718. REGISTRATION AND REPORTING REQUIREMENTS. (1) Prior to making delivery sales or shipping tobacco products or electronic smoking devices in connection with any such sales, every business shall obtain a permit from the department and file with the state tax commission a statement setting forth the permittee's name, trade name, and the address of the business's principal place of business and any other place of business.

(2) No later than the tenth day of each calendar month, each permittee that has made a delivery sale or shipped or delivered tobacco products or electronic smoking devices in connection with any such sale during the previous calendar month shall file with the department and the state tax commis-

sion a memorandum or a copy of the invoice that provides for each and every such delivery sale:

(a) The name and address of the individual to whom the delivery sale was made;

(b) The brand or brands of the tobacco products or electronic smoking devices that were sold in such delivery sale; and

(c) The quantity of tobacco products or electronic smoking devices that were sold in such delivery sale.

(3) Any tobacco products or electronic smoking devices sold or attempted to be sold in a delivery sale that does not meet the requirements of this chapter shall be forfeited to the state of Idaho.

[39-5718, added 2003, ch. 273, sec. 3, p. 731; am. 2020, ch. 318, sec. 16, p. 913.]