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**IMPORTANT LEGAL NOTICE REGARDING PACT ACT COMPLIANCE**

The Prevent All Cigarette Trafficking (“PACT”) Act, 15 U.S.C. §§ 375, *et seq.* became effective on June 30, 2010. Under the PACT Act, all persons who sell, transfer, or ship cigarettes (including roll-your-own tobacco) or smokeless tobacco in interstate commerce for profit must: (1) register with the tobacco tax administrator of the state into which the shipment is made, and (2) file monthly reports, no later than the 10<sup>th</sup> of each month, with the tobacco tax administrator, identifying the quantity, brands and recipients of cigarette and smokeless tobacco shipments into such state. The provisions apply to all tobacco product manufacturers.

All tobacco product manufacturers seeking to sell cigarettes (including roll-your-own tobacco) in Massachusetts must file certifications and seek listing on the Massachusetts Tobacco Product Manufacturers Directory (“Directory”). M.G.L. c. 94F. As part of the Attorney General’s review of certifications and evaluation of whether a tobacco product manufacturer may be included in the Directory, the Attorney General may consider any facts or circumstances that she determines are relevant and material. 940 C.M.R. 24.06. The Attorney General deems compliance with applicable local, state and federal laws to be relevant and material to the review of certifications. Accordingly, the failure of a tobacco product manufacturer to comply with the PACT Act requirements of registration with, and reporting to, the Massachusetts Department of Revenue, can be considered as part of the certification process and may be used as grounds to refuse to list a tobacco product manufacturer on the Directory.

As a reminder, the registration statement and all monthly reports should be sent to:

Massachusetts Department of Revenue  
Cigarette and Tobacco Excise Unit  
P.O. Box 7004  
Boston, MA 02204