



STATE OF NEVADA  
DEPARTMENT OF TAXATION

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

JOE LOMBARDO  
*Governor*

GEORGE KELESIS  
*Chair, Nevada Tax Commission*

SHELLIE HUGHES  
*Executive Director*

## MEMORANDUM

Date: March 30, 2026

To: All Nevada Licensed Wholesale and Tobacco Retail Dealers

From: Nevada Department of Taxation

Subject: Tobacco Directory Changes

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Pursuant to NRS 370.677, the Department of Taxation (“Department”) is required to notify each wholesale dealer and retail dealer when a manufacturer, brand name, or brand style is added to or removed from the Nevada Tobacco Directory by sending a notice to the electronic mailing address provided to the Department pursuant to NRS 370.073(1)(b). See the added/removed manufacturers, brands, and/or styles listed below:

### ADDED:

**PHILIP MORRIS USA INC – MARLBORO COWBOY CUT – KING**  
**PHILIP MORRIS USA INC – MARLBORO COWBOY CUT 100’S – 100**  
**PHILIP MORRIS USA INC – MARLBORO COWBOY CUT GOLD – KING**  
**PHILIP MORRIS USA INC – MARLBORO COWBOY CUT GOLD 100’S – 100**  
**PHILIP MORRIS USA INC – MARLBORO COWBOY CUT MENTHOL – KING**  
**PHILIP MORRIS USA INC - MARLBORO COWBOY CUT MENTHOL 100’S – KING**

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Pursuant to NRS 370.695, effective immediately, wholesale dealers can no longer sell product removed from the Directory in this State. Additionally, no wholesale dealer may apply Nevada indicia to the delisted product.

Wholesale dealers have 20 days from the date of this Notice, to identify and set aside for sale outside of this state, the product that has been removed from the Directory.

Retail dealers have 60 days, from the date of this Notice to sell through the delisted product in their inventory. At the expiration of the 60-day period, they may no longer sell or possess the products which were removed from the Tobacco Directory and must turn over possession of any unsold product to the Department for disposal.

Please note that the legal authorities cited above are available on the official website of Nevada Legislature, <https://www.leg.state.nv.us/NRS/NRS-370.html> and <https://www.leg.state.nv.us/NAC/NAC-370.html>.