



**OFFICE OF THE ATTORNEY GENERAL OF THE STATE OF SOUTH CAROLINA  
TOBACCO IMPORTER ACCEPTANCE OF  
JOINT-AND-SEVERAL LIABILITY  
2026**

Importer Information			
Business Name:		Date:	
Address:			
City:	State:	Zip:	Country:
Phone Number:		E-Mail Address:	
Contact Person:			

Is the Company Represented by Counsel	Yes	No
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Identification of Counsel			
Counsel's Name:		Firm Name:	
Address:			
City:	State:	Zip:	Country:
Phone Number:		E-Mail Address:	

Federal Tobacco Importer Permit Number	
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*A copy of the permit issued by the U. S. Department of Treasury, Tobacco Tax Bureau must be included with this form.*

Non-Participating Manufacturer For Whom Liability Is Accepted			
Business Name:		Contact Person:	
Address:			
City:	State:	Zip:	Country:
Phone Number:		E-Mail Address:	

Brand Families Being Imported for Non-Participating Manufacturer	

Bond Assurances	
	A Written Contract Commencing _____ and ending _____
	An Oral Contract or Informal Agreement

***If the cigarette brand families are imported under a written contract, a copy of that contract must be included with this form.***

Acceptance of Joint-and Several Liability
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In accordance with S.C. Code Ann. Regs. 13-1102(E) (2014), for all sales of brands of cigarettes identified above occurring in the State of South Carolina, the Importer hereby accepts joint-and-several liability with the Non-Participating Manufacturer identified above for deposit of all escrow due, payment of all penalties imposed, and all costs and attorney’s fees imposed for escrow liability under SC Code §11-47-10, et seq., including all quarterly payments that may be required by §11-48-10, et seq., and Regs. 13-1102(A). This acceptance of joint-and-several liability shall remain in effect until the Importer withdraws from this obligation by giving 30 days advance notice by registered mail to the Office of the South Carolina Attorney General, Tobacco Enforcement Unit, P.O. Box 11549, Columbia, South Carolina 29211, provided such withdrawal shall not release said Importer from any liability existing hereunder at the time of the effective date of the said withdrawal and further provided that said 30 days shall begin to run on the day following receipt of notice by the Office of the South Carolina Attorney General. More particularly, all obligations existing on the effective date of the Importer’s withdrawal, including, but not limited to any escrow obligations, penalties, costs, and attorney’s fees, shall continue to be protected by this agreement, even though no cause of action has accrued at the time of the withdrawal, until the running of the statute of limitations on actions claiming against this obligation.

Initial of Importer:	_____ (Initial here)
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Consent to Suit
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The above-named Importer does hereby consent to being sued in the South Carolina Court of Common Pleas for the purpose of the State of South Carolina enforcing any provisions of S.C. Code § 11-47-10, et seq., §11-48-10, et seq., and regulations promulgated thereto.

Initial of Importer:	_____ (Initial here)
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Authority for Acceptance
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I understand that this Acceptance of Joint and Several Liability must be signed by a qualified importer officer authorized to bind the applicant importer. My position with this Importer and my actual authority to accept on behalf of the applicant meets the foregoing requirements.

Initial of Importer:	_____ (Initial here)
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Importer's Registered Agent for Service of Process			
Business Name:		Contact Person:	
Address:			
City:	State:	Zip:	Country:
Phone Number:		E-Mail Address:	

*An original letter from the Registered Agent noting his or her service in this capacity must be included with this Form.*

Bonding	
Does the Importer submitting this Form have a bond in place to cover escrow liability for sales made in South Carolina during the sales year?	Yes      No

*If the answer to the preceding question is "yes," a copy of the bond documents must be included with this Form.*

Importer Designee	
Name of Authorized Designee: _____	Title: _____
_____	Date: _____
<i>(Designee Signature)</i>	

Notary	
Sworn to and subscribed before me on this day _____ of _____, 2026.	
(Seal)	_____
	Notary Public
	My commission expires: _____

Please mail completed Form with attachments to:

**South Carolina Office of the Attorney General  
Tobacco Enforcement Unit  
P.O. Box 11549  
Columbia, SC 29211**