



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**AN 2003(11)**

25 Sigourney Street  
Hartford CT 06106-5032

**ANNOUNCEMENT**

**New Restrictions on Transporting Cigarettes  
to Persons in Connecticut**

**Purpose:** This Announcement alerts persons (including contract and common carriers) who transport cigarettes that recently enacted legislation imposes civil and criminal sanctions on them if they knowingly transport cigarettes to any residential dwelling in Connecticut or to any person in Connecticut *other than* a lawful recipient, as defined in this Announcement.

**Effective Date:** July 1, 2003.

**Statutory Authority:** 2003 Conn. Pub. Acts 271, §1.

**New restrictions:** Whether or not you are a contract or common carrier, it is illegal for you to transport cigarettes to:

- Any residential dwelling in Connecticut, or
- To any person in Connecticut unless the person is a lawful recipient.

As used in this Announcement, a *lawful recipient* is a person who is:

- Licensed as a cigarette dealer by the Department of Revenue Services (DRS) or a person whose name appears on a list of licensed dealers published by DRS (See *Names and Addresses to Be Published on DRS Internet Website* below.);
- Licensed as a cigarette distributor by DRS or a person whose name appears on a list of licensed distributors published by DRS (See *Names and Addresses to Be Published on DRS Internet Website* below.);
- Issued a permit to engage in business as an export warehouse proprietor by the Internal Revenue Service under 26 U.S.C. §5713;
- Operating a Customs bonded warehouse under §311 or 555 of the Tariff Act of 1930 (19 U.S.C. §1311 or 1555); or
- An officer, employee, or agent of the U.S. Government, Connecticut State Government, or political subdivision of either, when the person is acting in his or her official capacity.

**Criminal law sanctions:** If you knowingly violate this law, you are guilty of a **Class A misdemeanor** and, for a second or subsequent violation, are guilty of a **Class D felony**. A person convicted of a Class A misdemeanor may be fined not more than \$2,000 or imprisoned not more than one year, or both. A person convicted of a Class D felony may be fined not more than \$5,000 or imprisoned not less than one year nor more than five years, or both.

**Civil law sanctions:** If you knowingly violate this law, you are subject to a civil penalty of not more than \$5,000 for each violation. The Attorney General, upon request by DRS, may bring an action in the Superior Court against you to collect the penalty and to seek injunctive or equitable relief. If the Attorney General brings an action, the State will be entitled, if it prevails, to recover from you the costs of investigation, expert witness fees, costs of the action, and reasonable attorneys' fees.

**Cigarettes, and the Motor Vehicle Transporting Them, Are Contraband Goods Subject to Search, Seizure, and Confiscation:** If you knowingly violate this law, the cigarettes being transported in violation of this law, and the motor vehicle being used to transport the cigarettes, are contraband goods. The motor vehicle and the cigarettes being transported in violation of this law may be searched, seized, and confiscated as provided in Conn. Gen. Stat. §12-305.

**Containers to Be Plainly and Visibly Marked With the Word "Cigarettes":** When any person engaged in the business of selling cigarettes requests you transport cigarettes *other than in the cigarette manufacturer's original shipping container* to any person in Connecticut who is a lawful recipient, the container must be plainly and visibly marked with the word **cigarettes**.

**Names and Addresses to Be Published on DRS Internet Website:** On the first business day of each month, DRS will publish on its Internet website ([www.ct.gov/DRS](http://www.ct.gov/DRS)) a list, compiled on the twenty fifth day of the preceding month, identifying the name of each person who has been licensed by DRS as a cigarette distributor or as a cigarette dealer, and the address of the premises covered by the license. The preceding month's list will then be deleted from the website.

*Is the person on the current list?* You are expected to review the current list, as often as necessary, to determine whether any person to whom you would transport cigarettes is on the list.

*On the current list.* If a person to whom you would transport cigarettes is on the current list, you may transport the cigarettes to the person.

*Not on the current list.* If a person to whom you would transport cigarettes is not on the current list, you may not transport the cigarettes to the person unless the person has been licensed by DRS as a cigarette distributor or as a cigarette dealer since the current list was published. You will be able to verify if this is the case by inspecting the person's cigarette distributor's license or cigarette dealer's license, which Conn. Gen. Stat. §12-286(b) requires to be conspicuously displayed on the premises covered by the license. Otherwise, you will not be able to transport cigarettes to the person unless the person proves that he or she is an export warehouse proprietor, the operator of a Customs bonded warehouse, or a federal or Connecticut Government officer, employee, or agent acting in his or her official capacity.

DRS hopes to provide more information in the near future concerning how a person may prove to you that he or she is an export warehouse proprietor or the operator of a Customs bonded warehouse.

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**Effect on Other Documents:** None affected.

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**Effect of This Document:** Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

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AN 2003(11)  
Cigarette Tax  
Issued: 10/02/2003 DRAFT

**For Further Information on the Cigarette Taxes:** For further information on the cigarette taxes, call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:00 a.m. to 5:00 p.m.

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**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)
  - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
  - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
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**Paperless Filing Methods (fast, easy, free, and confidential):**

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the Internet or telephone. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File Returns On-Line* or call **860-947-1988**.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File Returns On-Line*.