



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**AN 2004(7)**

25 Sigourney Street  
Hartford CT 06106-5032

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**ANNOUNCEMENT**

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**Applying for a Cigarette Vending Machine License**

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**Purpose:** This Announcement provides information about the process for applying for a cigarette vending machine license. Effective October 1, 2004, a separate cigarette vending machine license is required for each cigarette vending machine being operated in Connecticut.

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**Effective Date:** October 1, 2004.

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**Statutory Authority:** Conn. Gen. Stat. 12-286(c); Conn. Agencies Regs. §12-289-1.

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**Cigarette Vending Machine License:** Conn. Agencies Regs. §12-289-1 provides that a separate cigarette vending machine license is required for each cigarette vending machine that is operated in Connecticut. **Effective October 1, 2004**, it shall be unlawful to operate a cigarette vending machine in Connecticut without a cigarette vending machine license for such machine. The separate cigarette vending machine license for each cigarette vending machine that is operated in Connecticut is in addition to, and not in lieu of, the cigarette dealer's license or cigarette distributor's license, as the case may be, that the person operating the cigarette vending machine is required to apply for and secure.

**Note:** Persons operating 25 or more cigarette vending machines in Connecticut are required to apply for and secure a cigarette distributor's license. Persons operating 24 or less cigarette vending machines in Connecticut are required to apply for and secure a cigarette dealer's license.

To apply for and secure a cigarette vending machine license or licenses, the person operating the cigarette vending machine(s) must complete and submit **Form REG-9, Application for Renewal**—the same form that the person must complete and submit to renew his or her cigarette dealer's license or cigarette distributor's license, as the case may be. If the person is not currently issued a cigarette dealer's

license or cigarette distributor's license, the person must complete and submit **Form REG 2-CIG, Application, Cigarette/Tobacco Products, Tax Registration**, to secure a cigarette vending machine license or licenses (as well as a cigarette dealer's license or cigarette distributor's license).

If, after **Form REG-9** or **REG 2-CIG** is submitted to DRS, any information provided by the applicant on the form changes, including but not limited to the name and address of the premises where a cigarette vending machine is located, the applicant is required to report those changes by fax or e-mail to DRS not later than 30 days after the change. The fax number to report such changes is 860-297-4818. The e-mail address to report such changes is [bonnie.pinchera@po.state.ct.us](mailto:bonnie.pinchera@po.state.ct.us).

As proof that a cigarette vending machine license has been secured for a cigarette vending machine by the person operating the machine, a cigarette vending machine license decal will be issued by DRS to the person. The person who has secured the cigarette vending machine license is required to affix the decal immediately, in a conspicuous place, to the vending machine. DRS will seal any cigarette vending machine to which a cigarette vending machine license decal is not affixed, in order to prevent sale or removal of any cigarettes from the machine until such time as the violation is corrected. DRS may suspend or revoke the cigarette license or licenses of any person operating a cigarette vending machine to which a cigarette vending machine license decal is not affixed.

The cigarette vending machine license is renewable annually and expires on the thirtieth day of September. There is no cigarette vending machine license fee. The person who has secured a cigarette vending machine license or licenses is still required to pay the fee for a cigarette dealer's license or cigarette distributor's license, as the case may be.

DRS will not reissue a cigarette vending machine license to any applicant whose license was revoked unless DRS is satisfied that the applicant will comply with cigarette vending machine licensing requirements.

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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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**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.

**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. Only forms (not publications) are available through TAX-FAX.
  - **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, estimated corporation tax, business entity tax, or withholding tax returns over the Internet. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File/Register OnLine*.
  - **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/Register OnLine*.
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Cigarette Tax  
Cigarette Vending Machine License  
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