



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
Application for Renewal of Cigarette
Dealer/Retailer License

aL827
Rev. 07/25

CT Tax Registration No.:

Letter ID:

Date Issued: Month DD, YYYY

TAXPAYER NAME
STREET NAME
CITY CT 00000

aL827

Dear Current Holder of a Cigarette Dealer's License:

Please be advised that the General Assembly recently modified the process governing the renewal of cigarette dealer's licenses. The purpose of this letter is to explain these changes and the steps that you must now take if you want to renew such license.

Under the law, all cigarette dealer's licenses are subject to renewal on an annual basis. More specifically, any validly issued license is effective from the date of issuance through the following September 30th and must be renewed in order for any person issued such license to continue making lawful retail sales of cigarettes after that date. The General Assembly did not change this requirement. That said, the General Assembly did change the process governing the renewal of such licenses.

To that end, before the Department of Revenue Services (DRS) can renew any cigarette dealer's license, the General Assembly now requires the DRS to establish a comment period pursuant to which certain persons can object to the renewal of any such license. Under these new requirements, certain persons have up until twenty-one days before the renewal date of such license to file written objections with DRS challenging the "suitability of [the] applicant or proposed place of business." Given that validly issued cigarette dealer's licenses expire on September 30th of each year, objections to the renewal of such licenses can be filed with DRS on or before September 9th annually.

In the event that the DRS does receive an objection to the renewal of a cigarette dealer's license, it is now required under the law to hold a hearing to consider said objections. If the DRS receives an objection relative to the renewal of license, you will receive written notice from DRS as to the time and date of the hearing. In addition, DRS will provide you with a copy of the specific objection(s) in advance of said hearing. After holding said hearing, the DRS will render a decision as to whether or not it will renew your license. Please note that, regardless of DRS' decision, either you or the persons who objected to the renewal of your license have the right under the law to contest said decision.

In light of the new requirements established by the General Assembly governing the renewal of cigarette dealer's licenses, if the DRS has not received any objections to the renewal of your license you can expect to receive a **billing notice** from DRS in **mid-September**. If an objection is received, you will receive the notice described in the preceding paragraph wherein you are informed as to the time and date of your hearing.

- If you do receive a billing notice, please log into your myconneCT account and make a payment. Once the payment has been processed, the license will be issued. To the extent that you have any questions on this letter, contact the DRS at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); or **860-297-5962** (from anywhere) Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m.

Important note: In addition to the requirements described above, please be advised that there may be additional steps you need to take in connection with the renewal of your cigarette dealer's license. To that end, and although not under the purview of DRS, the General Assembly also enacted legislation that may require you to notify the town in which you operate your business of your intention to renew your license. The specific requirements are set forth in Conn. Gen. Stat. 12-287a. As such, the DRS recommends that you review this statute and determine whether you have any obligations thereunder to contact or otherwise notify the town in which you will be selling cigarettes at retail of your intention to renew your cigarette dealer's license with DRS.

Sincerely,

Connecticut Department of Revenue Services