



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**AN 2003(12)**

25 Sigourney Street  
Hartford CT 06106-5032

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**ANNOUNCEMENT**

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**New Restrictions on Selling Cigarettes to Be Shipped or Transported to Persons in Connecticut**

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**Purpose:** This Announcement alerts persons engaged in the business of selling cigarettes that recently enacted legislation prohibits those sellers from shipping or transporting cigarettes to any person in Connecticut *other than* a lawful recipient, as defined in this Announcement. This Announcement also requests that newspaper and other publishers and direct mail distributors cease to run advertisements offering cigarettes that consumers in Connecticut may order from the advertiser (by telephone, by mail or over the Internet) for shipment or transport to those consumers.

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

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

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**New Restrictions:** It is illegal for any person engaged in the business of selling cigarettes to ship or transport, or cause to be shipped or transported, any cigarettes 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.
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**Lawful Recipients Required to Provide Proper**

**Proof of Age:** Any person engaged in the business of selling cigarettes who ships or transport (or causes to be shipped or transported) cigarettes to any lawful recipient will require, as a condition of delivery, that the lawful recipient sign an acknowledgement of receipt and provide proper proof that the recipient is not under 18 years of age. Proper proof of age means a motor vehicle operator's license, a valid passport, or an identity card issued in accordance with Conn. Gen. Stat. §1-1h.

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**Criminal Law Sanctions:** Any person engaged in the business of selling cigarettes who knowingly violates this law is guilty of a **Class A misdemeanor** and, for a second or subsequent violation, is 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.

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**Civil Law Sanctions:** Any person engaged in the business of selling cigarettes who knowingly violates this law is 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 to collect such 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 the costs of investigation, expert witness fees, costs of the action, and reasonable attorneys' fees.

**Containers to Be Plainly and Visibly Marked With the Word “Cigarettes”:** When any person engaged in the business of selling cigarettes ships or transports (or causes to be shipped or transported) any 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**.

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**Names and Addresses to be Published on DRS Internet Website:** On the first business day of each month, DRS will publish on its Internet web site ([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?* Each person engaged in the business of selling cigarettes is expected to review the current list, as often as necessary, to determine whether any person to whom the seller would sell cigarettes is on the list.

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

*Not on the current list.* If a person to whom the seller would sell cigarettes is not on the current list, the seller may not sell 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. The seller 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, the seller may not sell the 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 a seller 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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AN 2003(12)  
Cigarette Tax  
Issued: 10/02/2003

**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 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*.
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