



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**AN 2005(13)**

25 Sigourney Street  
Hartford CT 06106-5032

**ANNOUNCEMENT**

**The Connecticut Tobacco Directory**

**Purpose:** This Announcement publicizes the posting, not later than July 1, 2005, of the Connecticut Tobacco Directory on the Department of Revenue Services (DRS) web site.

**Effective Date:** July 1, 2005.

**Statutory Authority:** Conn. Gen. Stat. §§4-28k to 4-28r, inclusive; and Conn. Gen. Stat. §12-286(a)(1) and (2).

**Definitions:** As used in this Announcement:

**Stamper** means any person who is issued a distributor's license for cigarette tax purposes and who is authorized under Chapter 214 of the Connecticut General Statutes to purchase unstamped packages of cigarettes and who is required to affix Connecticut cigarette tax stamps to those packages before those packages are transferred out of the person's possession.

**Licensed tobacco product distributor** means any person licensed as a distributor for tobacco products tax purposes.

**Licensed cigarette distributor other than a stamper** means any person who is issued a distributor's license for cigarette tax purposes but who is not a stamper.

**Tobacco product manufacturer** means any tobacco product manufacturer, as defined in Conn. Gen. Stat. §4-28h.

**The Connecticut Tobacco Directory to be Posted on DRS Internet Web Site Not Later Than July 1, 2005:** As discussed in **Special Notice 2005(1)**, 2004 Legislation Affecting Tobacco Product Manufacturers, Licensed Cigarette Distributors and Licensed Cigarette Dealers, and Licensed Distributors for Tobacco Products Tax Purposes, not later than July 1, 2005, DRS will post on its Internet web site at **www.ct.gov/DRS** a directory (The Connecticut Tobacco Directory) listing each tobacco product manufacturer that has completed and submitted a current and accurate **Form TPM-2, Certification for Listing in Connecticut Directory**, and all brand families listed on the form.

The Connecticut Tobacco Directory can be viewed by clicking on the "Cigarette & Tobacco Products Taxes" quick link on DRS web site, and then clicking on "Connecticut Tobacco Directory." The Connecticut Tobacco Directory is organized alphabetically both by brand and by manufacturer. Only cigarettes and roll-your-own tobacco that are listed in the Connecticut Tobacco Directory may be sold, offered for sale, possessed for sale, or distributed in Connecticut.

DRS will update the Connecticut Tobacco Directory on an as-needed basis to make corrections or to add or delete manufacturers or brand families. Stampers will be notified by e-mail at the address provided to DRS on **Form TPM-5, Stamper E-mail Registration Form**. Licensed cigarette distributors other than stampers and licensed tobacco product distributors will not be notified by e-mail of updates to the Connecticut Tobacco Directory but should nonetheless check the Connecticut Tobacco Directory as frequently as necessary for corrections, additions, or deletions.

**List of Recognized Manufacturers:** Conn. Gen. Stat. §12-286(a)(1) requires any person making an initial application for a cigarette distributor's license to file three affidavits, each from a recognized manufacturer of cigarettes, attesting to such manufacturer's intent to sell cigarettes to the applicant if the applicant is granted a cigarette distributor's license. For this purpose, Conn. Gen. Stat. §12-286(a)(2) requires DRS to make public a list of recognized manufacturers of cigarettes. The tobacco product manufacturers listed in the Connecticut Tobacco Directory shall, for purposes of Conn. Gen. Stat. §12-286(a)(2) and to the extent that those manufacturers have cigarette brand families listed, constitute the list of recognized manufacturers of cigarettes.

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**Sales of Cigarettes or Roll-Your-Own Tobacco Not Listed in the Connecticut Directory Prohibited:** As discussed in **Special Notice 2005(1)**, effective July 1, 2005, it is unlawful for any person to sell, offer for sale, possess for sale, or distribute in Connecticut cigarettes of a tobacco product manufacturer or of a brand family not listed in the Connecticut Tobacco Directory. Additionally, it is unlawful, as of July 1, 2005, for any person to sell, offer, possess for sale, or distribute in Connecticut roll-your-own tobacco of a tobacco product manufacturer or of a brand family not listed in the Connecticut Tobacco Directory.

- A violation will be a Class A misdemeanor is punishable by imprisonment not to exceed one year or a fine not to exceed \$2,000, or both.
- A violation will also be an unfair and deceptive trade practice under Conn. Gen. Stat. §42-110b.
- The Attorney General, on behalf of DRS, may seek an injunction to restrain a threatened or actual violation, and if DRS is the prevailing party, DRS will be entitled to recover the costs of investigation, expert witness fees, costs of the action, and reasonable attorneys' fees.
- After notice and a hearing, DRS may revoke or suspend the cigarette distributor's license of a stamper determined to have committed a violation.
- DRS may also impose a civil penalty in an amount not to exceed 500% of the retail value of the cigarettes, or \$5,000, whichever is greater.
- Any such cigarettes or roll-your-own tobacco will also be deemed contraband goods subject to seizure.

**Stamping of Cigarettes Not Listed in the Connecticut Directory Prohibited:** As discussed in **Special Notice 2005(1)**, effective July 1, 2005, it is unlawful for a stamper to affix a Connecticut cigarette tax stamp to a package of cigarettes of a tobacco product manufacturer or of a brand family not listed in the Connecticut Directory.

- A violation will be a Class A misdemeanor.
  - A violation will also be an unfair and deceptive trade practice under Conn. Gen. Stat. §42-110b.
  - The Attorney General, on behalf of DRS, may seek an injunction to restrain a threatened or actual violation, and if DRS is the prevailing party, DRS will be entitled to recover the costs of investigation, expert witness fees, costs of the action, and reasonable attorneys' fees.
  - After notice and a hearing, DRS may revoke or suspend the cigarette distributor's license of a stamper determined to have committed a violation.
  - DRS may also impose a civil penalty in an amount not to exceed 500% of the retail value of the cigarettes, or \$5,000, whichever is greater.
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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 on the Cigarette Tax or the Tobacco Products Tax:** For further information on the cigarette tax or the tobacco products tax, 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.

**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 business 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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