Bringing or Importing Alcoholic Beverages into Connecticut

Purpose: This Informational Publication explains the circumstances in which you may legally bring into Connecticut alcoholic beverages that you purchased or were given outside Connecticut or in which you may legally have alcoholic beverages shipped to you in Connecticut that you purchased or were given outside Connecticut. This Informational Publication also reflects changes to the rates for computing the Alcoholic Beverages Tax due made during the 2021 regular session of the Connecticut General Assembly, effective July 1, 2023.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. § 12-411, Conn. Gen. Stat. § 12-435, as amended by 2021 Conn. Pub. Acts 2, § 437, and Conn. Gen. Stat. § 12-436.

1. May I legally bring alcoholic beverages into Connecticut that I bought outside Connecticut or that were given to me outside Connecticut?

You may legally **bring into Connecticut** up to four gallons of alcoholic beverages that you bought or were given outside Connecticut. *Bringing alcoholic beverages into Connecticut* means personally carrying them into Connecticut, or transporting them into Connecticut in a motor vehicle that you are driving, or if you are returning by air, rail, bus or water to Connecticut, placing them in your luggage that is being returned with you to Connecticut. *Bringing alcoholic beverages into Connecticut* does **not** include having alcoholic beverages shipped to you. You do not need to obtain a permit to bring up to four gallons of alcoholic beverages into Connecticut, but you will owe Connecticut use tax and the Connecticut alcoholic beverages tax on the alcoholic beverages being brought into the state. To report and pay Connecticut use tax and Connecticut alcoholic beverages tax, you must file **Form S&BT**, *Payment of Taxes Due on Importation of Alcoholic Beverages*, with the Department of Revenue Services (DRS).

The Connecticut use tax is 6.35% of the purchase price (including any shipping or delivery charges). If you paid sales or use tax to another jurisdiction, you will be allowed a credit against the Connecticut use tax as long as you have a receipt or invoice that shows the amount of sales or use tax paid to the other jurisdiction.

The Connecticut alcoholic beverages tax is computed as follows:

Basis and Rate for Computing Alcoholic Beverages Tax Due

Beer	$ .20 per gallon
Cider	$ .26 per gallon
Still Wines	$ .79 per gallon
Sparkling Wines	$1.98 per gallon
Distilled Liquor	$5.94 per gallon
Liquor Coolers	$2.71 per gallon

Cider must have an ABV of 7% or less. Still Wines include still wine with an ABV of 21% or less and cider with an ABV of more than 7% but not exceeding 21%. Sparkling Wines include sparkling wine, still wine with an ABV of more than 21%, and cider with an ABV of more than 21%. Liquor Coolers must have an ABV of 7% or less.

You may **not** bring into Connecticut **more** than four gallons of alcoholic beverages that you bought or were given outside Connecticut without first obtaining a permit. (See *How do I obtain a permit?* on Page 2.)

2. May I legally have alcoholic beverages shipped to me in Connecticut that I bought outside Connecticut or that were given to me outside Connecticut?

You may **not** have alcoholic beverages shipped to you in Connecticut, regardless of quantity, unless you first obtain a permit to have any alcoholic beverages shipped to you. Even with a permit, you are limited in the quantity of alcoholic beverages that you may have shipped to you from outside Connecticut. (See *Am I limited in the quantity of alcoholic beverages that I may legally have shipped to me?* on Page 2.)

3. How do I obtain a permit?

- You **must** be 21 years of age or older.
- You **must** complete **either Form BT-100**, *Application for Permission to Import Alcoholic Beverages from Inside the United States for Personal Consumption*, if alcoholic beverages are being shipped to you from within the territorial limits of the United States, **or Form BT-101**, *Application for Permission to Import Alcoholic Beverages from Outside the United States for Personal Consumption*, if alcoholic beverages are being shipped to you from outside the territorial limits of the United States or you are terminating your foreign residency.
- You **must** complete **Form S&BT**, *Payment of Taxes Due on Importation of Alcoholic Beverages*.

Form BT-100, Form BT-101, and Form S&BT can be filed and paid electronically using **myconneCT**. Visit **portal.ct.gov/DRS-myconneCT**, go to Individuals, select File Returns/Taxes, and then select File an Importation of Alcoholic Beverages Tax Return.

Once you have successfully submitted the applicable forms and payment, a permit will be issued electronically which will allow you to lawfully import the alcoholic beverages that you described in Form BT-100 or Form BT-101.

4. Am I limited in the quantity of alcoholic beverages that I may legally have shipped to me from outside Connecticut?

Yes. If you are having alcoholic beverages that you purchased outside Connecticut but within the territorial limits of the United States shipped to you, you may **not** have more than **five (5) gallons** shipped to you in any **60-day period**. You must complete **Form BT-100**. Submit the completed Form BT-100 and Form S&BT along with your payment of taxes that are shown to be due via **myconneCT**. (See *How do I obtain a permit?* above.)

If you are having alcoholic beverages that you purchased or were given outside the territorial limits of the United States shipped to you, you may **not** have more than **five (5) gallons** shipped to you in any **365-day period**. However, if you resided outside the United States for a period of six months or more, you may, on one occasion and in conjunction with the return of your personal and household goods and effects upon termination of your foreign residency, have 100 gallons or less of wine (no more than 20 gallons of which shall be the same brand) and 10 gallons or less of spirits (no more than two gallons of which shall be the same brand) shipped to you. You must complete Form BT-101. Submit the completed Form BT-101 and Form S&BT along with your payment of taxes that are shown to be due via **myconneCT**. (See *How do I obtain a permit?* above.)

5. How do I obtain these forms?

Alcohol importation forms can be completed on **myconneCT** at **portal.ct.gov/DRS-myconneCT**. You do not need to have a **myconneCT** account to file these forms.

6. What are the penalties if I bring more than four gallons of alcoholic beverages into Connecticut or if I have alcoholic beverages shipped to me without obtaining the proper permit?

If you bring into Connecticut more than four gallons of alcoholic beverages **or** if, without obtaining the proper permit, you have alcoholic beverages shipped to you in Connecticut, you may be fined not more than $1,000 or imprisoned not more than one year, or both. Also, those alcoholic beverages are contraband, subject to being seized by the DRS or by any peace officer when directed by the Commissioner of Revenue Services to do so, and sold to pay the Connecticut taxes due on them. The seizure and sale of alcoholic beverages will not relieve you from being fined or imprisoned.

Effect on Other Documents: This Informational Publication modifies and supersedes **Informational Publication 2019(8)**, *Bringing or Importing Alcoholic Beverages into Connecticut.*

Effect of This Document: An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

Filing and Paying Electronically

New

Form S & BT, Form BT-100, and Form BT-101 can be filed and paid electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.

For the Latest News: Visit the DRS website at **portal.ct.gov/DRS**.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at **portal.ct.gov/DRS-myconneCT.**

IP 2026(2)
Alcoholic Beverages Tax
Issued: 08/30/2026