



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street Ste 2
Hartford CT 06106-5032

SN 2011(8)

SPECIAL NOTICE

**2011 Legislation Affecting the Tobacco Products Tax
Effective July 1, 2011**

Purpose: This Special Notice describes the provisions of 2011 Conn. Pub. Acts 6, §83 and 2011 Conn. Pub. Acts 61, §38 that amend Conn. Gen. Stat. §12-330c to increase the tax on tobacco products and snuff tobacco products.

Effective Date: Effective July 1, 2011, and applicable to tobacco products manufactured, purchased, imported, received, or acquired in Connecticut on or after July 1, 2011.

Statutory Authority: Conn. Gen. Stat. §12-330c, as amended by 2011 Conn. Pub. Acts 6, §83 and 2011 Conn. Pub. Acts 61, §38.

Tax Rate Increase on Tobacco Products: Effective July 1, 2011, the tax on tobacco products manufactured, purchased, imported, received, or acquired in Connecticut on or after July 1, 2011, will increase as follows:

- The tax rate on tobacco products (other than tobacco snuff products) will increase from 27.5% to 50% of the wholesale sales price of such tobacco products.
 - In the case of cigars, the tax will be 50% of the wholesale sales price, not to exceed 50 cents (\$0.50) per cigar.
 - The tax on tobacco snuff products will increase from \$0.55 per ounce to \$1.00 per ounce of snuff.
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No Floor Tax on Tobacco Products in Inventory: There is no floor tax on tobacco products in inventory.

For Further Information on the Tobacco Products Tax: For further information on the tobacco products tax, call the Excise Taxes Subdivision at **860-541-3224** Monday through Friday, 8:30 a.m. to 4:30 p.m.

Effect on Other Documents: None.

Effect of This Document: A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the Department of Revenue Services (DRS).

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **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: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the *TSC* to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select *e-alerts* from the left navigation bar.

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Tobacco Products Tax
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