

*Regulations of Connecticut State Agencies*

TITLE 12. Taxation

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*Agency*

**Department of Revenue Services**

*Subject*

**Cigarette Tax**

*Section*

**§ 12-289-1**

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Sec. 12-289-1. Licenses for cigarette vending machines

**Cigarette Tax**

**Sec. 12-289-1. Licenses for cigarette vending machines**

**(a) Definitions.**

As used in this section:

(1) “License” means a cigarette vending machine license issued for a cigarette vending machine under this section; and

(2) “Licensee” means a person to whom a license is issued.

**(b) License required.**

(1) A separate license is required for each cigarette vending machine that is operated in Connecticut. A cigarette vending machine shall not be operated in Connecticut without a license. The license for each cigarette vending machine that is operated in Connecticut is in addition to, and not instead of, a cigarette dealer’s license, as described in section 12-287 of the Connecticut General Statutes, or a cigarette distributor’s license, as described in section 12-288 of the Connecticut General Statutes, as the case may be, that a cigarette vending machine owner is required to obtain.

(2) The owner of the cigarette vending machine is required to apply for the license, or to apply for renewal of the license. The license shall be valid for up to one year.

(3) Each license shall be printed with the license number and the license expiration date. A licensee is required to keep the license permanently affixed to the cigarette vending machine for which it is issued in a conspicuous place, and in a legible condition.

**(c) Application for license.**

(1) A cigarette vending machine owner shall apply for a license by filing Form REG-2 CIG, *Application Cigarette/Tobacco Products Tax Registration*, with the department. The applicant shall provide the applicant’s name and address and the name and address of the premises where each cigarette vending machine is or will be located.

(2) If, after form REG-2 CIG is submitted, any information provided by the applicant on the form changes, including but not limited to the name and address of premises where a cigarette vending machine is located, the applicant is required to report those changes, by mail, fax or e-mail, to the department no later than 30 calendar days after the change. The department is required to provide each licensee with a mailing address, fax number or e-mail address to report such changes.

(3) The commissioner may refuse to issue a license for the same reason or reasons, as described in subsection (d) of section 12-286 of the Connecticut General Statutes, that the commissioner may refuse to issue a dealer’s license or distributor’s license.

**(d) Application for renewal of license.**

(1) A cigarette vending machine owner shall apply for renewal of a license by filing form REG-9, *Application for Renewal*, with the department. The applicant shall provide the applicant’s name and address and the name and address of the premises where each cigarette vending machine is or will be located.

(2) If, after form REG-9 is submitted, any information provided by the applicant on the form changes, including but not limited to the name and address of the premises where a

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cigarette vending machine is located, the applicant is required to report those changes, by mail, fax or e-mail, to the department no later than 30 calendar days after the change. The department is required to provide each licensee with a mailing address, fax number or e-mail address to report such changes.

(3) The commissioner may refuse to renew a license for the same reason or reasons, as described in section 12-286(d) of the Connecticut General Statutes, that the commissioner may refuse to issue a dealer's license or distributor's license.

(Adopted effective October 1, 2003)