

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Department of Revenue Services

Subject

Cigarette Tax

Inclusive Sections

§§ 12-300-1—12-300-2

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Cigarette Tax

Sec. 12-300-1. Redemption of stamps

(a) The department shall redeem any stamp affixed to any package of cigarettes which has become unfit for use and consumption or unsalable on the filing by the distributor and the manufacturer of such cigarettes of form CT-30, *Cigarette Stamp Refund Claim*, attesting to the return to the manufacturer of such package and to the number and denomination of the stamps affixed thereto and attesting to the receipt by such manufacturer from such distributor of such package and the destruction of the stamps affixed thereto.

(b) The department shall, at the election of the distributor, allow a credit against the tax to such distributor or issue new stamps to such distributor. If the distributor requests that new stamps be issued, the distributor shall choose either to have:

(1) an authorized employee of the distributor be issued the new stamps in person at the headquarters of the department or at any designated field office of the department, or

(2) the new stamps shipped to the distributor.

(c) If a distributor chooses to have the new stamps shipped to the distributor, the department shall ship the new stamps subject to the following conditions:

(1) the distributor shall choose the shipper;

(2) all costs of shipping the new stamps shall be borne and prepaid by the distributor;

(3) the risk that the new stamps being shipped may not be received by the distributor shall be borne solely and exclusively by the distributor;

(4) in the event that the new stamps are not received by the distributor, any demand or claim against the state by the distributor for refund or credit of the amount allowed for the redeemed stamps is waived and released; and

(5) the distributor signs a document, acceptable to the department, releasing and waiving any demand or claim against the state by the distributor for refund or credit of the amount allowed for the redeemed stamps in the event that the new stamps are not received by the distributor.

(Transferred from § 12-313-4a, December 5, 2003; Amended December 5, 2003)

Sec. 12-300-2. Exchange of stamps

(a) The department shall, on request of a distributor or dealer, exchange new stamps for stamps mutilated while being affixed to a package of cigarettes. The provisions of the preceding sentence to the contrary notwithstanding, the commissioner may, in his discretion, refuse to exchange new stamps for mutilated stamps until he has examined the stamping records of the distributor or dealer. The distributor or dealer shall choose either:

(1) to have an authorized employee of the distributor or dealer be issued the new stamps in person at the headquarters of the department or at any designated field office of the department, or

(2) to have the new stamps shipped to the distributor or dealer.

(b) If a distributor or dealer chooses to have the new stamps shipped to the distributor or dealer, the department shall ship the new stamps subject to the following conditions:

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- (1) the distributor or dealer shall choose the shipper;
- (2) all costs of shipping the new stamps shall be borne and prepaid by the distributor or dealer;
- (3) the risk that the new stamps may not be received by the distributor shall be borne solely and exclusively by the distributor or dealer;
- (4) in the event that the new stamps are not received by the distributor or dealer, any demand or claim against the state by the distributor or dealer for refund or credit of the amount allowed for the mutilated stamps is waived and released; and
- (5) the distributor or dealer signs a document, acceptable to the department, releasing and waiving any demand or claim against the state by the distributor or dealer for refund or credit of the amount allowed for the mutilated stamps in the event that the new stamps are not received by the distributor or dealer.

(Transferred from § 12-313-5a, December 5, 2003; Amended December 5, 2003)