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## Cigarette Tax

### **Sec. 12-293a(a)-1. Annual report in lieu of monthly reports for certain distributors**

(a) Except as otherwise provided in this subsection, each distributor which does not, in the regular course of its business, acquire unstamped cigarettes may file with the department an annual report, prescribed as to form by the department, in lieu of the monthly reports required by subsection (a) of section 12-293a of the Connecticut General Statutes and known as Form CT-15, *Monthly Tax Stamp and Cigarette Report/Resident Distributor*, in the case of a resident distributor, or Form CT-15A, *Monthly Tax Stamp and Cigarette Report/Nonresident Distributor*, in the case of a nonresident distributor. The annual report, which shall bear notice to the effect that false statements made therein are punishable, shall be filed at the time that the distributor applies for, or applies to renew, a distributor's license under section 12-288 of the Connecticut General Statutes. The distributor, in signing the annual report, shall acknowledge and agree that, in the event the distributor acquires unstamped cigarettes, the distributor shall be required to file monthly reports required by subsection (a) of section 12-293a of the Connecticut General Statutes. The provisions of the preceding sentence to the contrary notwithstanding, the commissioner may, in his or her discretion, require a distributor which has filed such annual report to file the monthly reports required by section 12-293a of the Connecticut General Statutes if the enforcement of chapter 214 otherwise would be adversely affected.

(b) A distributor which has filed with the department the annual report described in subsection (a) of this section shall send notice to the department if the distributor intends to acquire unstamped cigarettes and shall file with the department form CT-15 or form CT-15A, as the case may be, if such distributor acquires unstamped cigarettes during any month.

(Transferred from § 12-293a-2 and amended, effective December 5, 2003; amended April 11, 2006)