



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

PS 2006(6)

25 Sigourney Street
Hartford CT 06106-5032

POLICY STATEMENT

Sales and Use Tax Exemption for Newspapers and Magazines

Purpose: This Policy Statement discusses the sales and use taxes exemption for sales of newspapers and magazines sold by subscription.

Effective Date: Effective upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-412(114)

Exemption for Sales of Newspapers Sold at Retail Locations: Conn. Gen. Stat. §12-412(114) exempts all sales of newspapers from Connecticut sales and use taxes. Newspapers sold at retail locations such as stores, newspaper boxes, newsstands, as well as those sold by subscription, are exempt from sales and use taxes.

Newspapers Defined: Newspapers are publications that contain current or recent news and articles of opinion. Following is a list of the chief characteristics and components of a newspaper:

1. Usually printed on newsprint paper;
2. Published and distributed at stated intervals, usually daily, weekly, or at some other regular interval not exceeding a week;
3. Routinely reports on a large number of topics;
4. Appeals, at least in part, to a wide spectrum of the general public; **and**
5. Contains news articles, articles of opinion, features, advertisements, letters to the editor, and other matters regarding current interest or public interest.

See *Caldor, Inc. v. Heffernan*, 183 Conn. 566, 571-2 (1981) and *Gallacher v. Commissioner of Revenue Services*, 221 Conn. 166, 172-5 (1992).

Examples of newspapers include, but are not limited to:

Daily national or regional newspapers such as:

- *The New York Times*
- *The Boston Globe*
- *USA Today*
- *The Wall Street Journal*

Daily local newspapers such as:

- *The Hartford Courant*
- *The New Haven Register*
- *Waterbury Republican-American*
- *The Norwich Bulletin*

Weekly national, regional, or local newspapers such as:

- *Barron's*
- *National Business Employment Weekly*
- *The Litchfield County Times*
- *The Glastonbury Citizen*

Specialized, foreign, or religious newspapers such as:

- *The Irish Times*
 - *The Jewish Press*
 - *Investor's Business Daily*
 - *Sports Weekly*
 - *The Connecticut Law Tribune*
 - *El Vocero*
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Magazines and Other Publications: Magazines sold at retail locations are taxable. Magazines sold by subscription, including publications which only contain puzzles, are exempt from sales and use taxes under Conn. Gen. Stat. §12-412(114). A magazine is defined as "a periodical containing a collection of articles, stories, pictures, or other features" by The American Heritage Dictionary (2d College Ed.) See Ruling No. 94-19 for more details on the definition of a magazine.

Supermarket Tabloids: Publications commonly referred to as supermarket tabloids are not exempt newspapers under Conn. Gen. Stat. §12-412(114) even though they may be printed on newsprint paper. They are considered magazines. The sales of these publications at retail locations are taxable. Examples of supermarket tabloids include, but are not limited to:

- *Weekly World News*
 - *National Enquirer*
 - *Star*
 - *Globe*
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Publications Received Electronically: Charges to access magazines or newspapers over the Internet are considered charges for on-line access to information, and are taxable as computer and data processing services at the reduced rate of 1%. Computer and data processing services are subject to tax if the purchaser's computer equipment used to access the information is located in Connecticut. In the case of mobile computer equipment, the benefit of the service is received in Connecticut if the home base of the mobile computer is located in Connecticut.

Effect on Other Documents: Policy Statement 2006(6) modifies and supersedes **Special Notice 2003(5.1)**, *Sales and Use Taxes on Magazines and Newspapers*.

Effect of This Document: A Policy Statement explains in depth a current Department of Revenue Services (DRS) position, policy, or practice affecting the tax liability of taxpayers.

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

- **1-800-382-9463** (in-state); **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: Forms and publications are available anytime by:

- **Internet:** Visit the DRS Web site at **www.ct.gov/DRS** to download and print Connecticut tax forms; **or**
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
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Paperless Filing/Payment Methods (fast, easy, free, and confidential):

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, estimated corporation business tax, business entity tax, attorney occupational tax, nursing home provider fee, admissions and dues tax, or withholding tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on *File/Register OnLine*.
 - **For payment of business taxes other than those listed above:** Use *Fast-File* to pay your business taxes over the Internet or by phone. Visit the DRS Web site at **www.ct.gov/DRS** and click on *Electronic Services* for a list of eligible taxes. The ACH debit method is used to make the transfer. No preregistration is required.
 - **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on *File/Register OnLine*.
 - **For electronic filing of income tax extensions, estimated payments, and for electronic bill payments:** Use *WebFile* to electronically file personal income tax returns over the Internet. You can also use *WebFile* to make an electronic income tax payment for a prior year. Visit the DRS Web site at **www.ct.gov/DRS** and click on *File/Register OnLine*.
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