



General Assembly

February Session, 2010

Raised Bill No. 430

LCO No. 2112

* SB00430FIN__040110__*

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING CERTAIN CIGARETTE TAX VIOLATIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (e) of section 12-286 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective July*
3 *1, 2010*):

4 (e) (1) Any person who knowingly sells, offers for sale or possesses
5 with intent to sell any cigarettes, without a license as provided in this
6 chapter, shall be fined not more than five hundred dollars or
7 imprisoned for not more than three months, or both, for each offense.
8 Each day of such unauthorized operation may be deemed a separate
9 offense. The provisions of this subdivision shall not apply to any
10 person whose cigarette dealer's license has expired, where the period
11 of operation without such license has not exceeded ninety days from
12 the date of expiration.

13 (2) Any person who knowingly sells at retail, offers for sale at retail
14 or possesses with intent to sell at retail any taxed tobacco products, as
15 defined in section 12-330a, without a dealer's license as provided in
16 this chapter, shall be fined not more than five hundred dollars or

17 imprisoned for not more than three months, or both, for each offense.
18 Each day of such unauthorized operation may be deemed a separate
19 offense. The provisions of this subdivision shall not apply to any
20 person whose cigarette dealer's license has expired, where the period
21 of operation without such license has not exceeded ninety days from
22 the date of expiration.

23 (3) Any person whose cigarette dealer's license has expired and who
24 knowingly sells at retail, offers for sale at retail or possesses with intent
25 to sell at retail any cigarettes or taxed tobacco products, as defined in
26 section 12-330a, where such person's period of operation without such
27 license has not exceeded ninety days from the date of expiration, shall
28 have committed an infraction and shall be fined ninety dollars.

29 Sec. 2. Subsection (a) of section 12-304 of the general statutes is
30 repealed and the following is substituted in lieu thereof (*Effective July*
31 *1, 2010*):

32 (a) (1) No distributor shall sell, and no other person shall sell, offer
33 for sale, display for sale or possess with intent to sell, any cigarettes
34 [(1)] (A) which do not bear stamps evidencing the payment of the tax
35 imposed by this chapter, or [(2)] (B) the stamping of which is
36 prohibited by subsection (b) of section 12-302 or subsection (b) of
37 section 12-303, provided a licensed dealer may keep on hand, at the
38 location for which such dealer's license is issued, unstamped cigarettes,
39 other than cigarettes, the stamping of which is prohibited by
40 subsection (b) of section 12-303, for a period not exceeding twenty-four
41 hours. Any unstamped cigarettes in the possession of a dealer shall be
42 presumed to have been held by such dealer for more than twenty-four
43 hours unless proof is shown to the contrary. [Any]

44 (2) Except as provided in subdivision (3) of this subsection, any
45 person who knowingly violates any provision of this subsection shall
46 be fined not more than one thousand dollars or imprisoned not more
47 than one year or both.

48 (3) Any licensed dealer who knowingly violates any provision of

49 subdivision (1) of this subsection shall have committed an infraction
50 and shall be fined ninety dollars, provided the quantity of unstamped
51 cigarettes in the possession of such dealer does not exceed six hundred
52 cigarettes and it is such dealer's first violation of the provisions of this
53 subsection.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2010</i>	12-286(e)
Sec. 2	<i>July 1, 2010</i>	12-304(a)

FIN *Joint Favorable*