



## Rhode Island Department of Revenue Division of Taxation

---

### **NOTICE:**

### **TO ALL RHODE ISLAND CIGARETTE DISTRIBUTORS**

This is to notify all Rhode Island licensed cigarette distributors that the 2017 session of the Rhode Island General Assembly enacted into law legislation increasing the tax levied upon the sale of cigarettes. The new rate, of two hundred twelve and one half (212.5) mills per cigarette, increases the tax from \$3.75 per package of 20 cigarettes to \$4.25, and from \$4.69 per package of 25 cigarettes to \$5.31. This increase is effective at 12:01 a.m. on August 16<sup>th</sup>, 2017. The prepaid sales tax will remain the same at \$0.58 per pack.

Please be advised that Tax Division personnel may conduct an inventory count verification. In lieu of completed inventory counts, the Tax Division has the right to estimate.

Please note the following:

- 1) A Cigarette Floor Stock Tax Return (enclosed) is required to be completed after the close of business on August 15<sup>th</sup>, 2017, and returned to this office with full payment on or before August 30<sup>th</sup>, 2017.
- 2) An updated Cigarette Stamp Purchase Price List, Cigarette Stamp Requisition Form, Cigarette Stamp Rolling Paper Requisition Form, Monthly Report for Cigarette Distributor, and Monthly Report for Rolling Paper Distributor, all of which detail the new tax rate change, will be posted on the Division of Taxation's website at [www.tax.ri.gov](http://www.tax.ri.gov).
- 3) The revised minimum price list, detailing the new prices at which cigarettes may be sold at wholesale and at retail levels, will be posted on the Division of Taxation's website at [www.tax.ri.gov](http://www.tax.ri.gov).

Should you have any questions, please call the Excise Tax section at (401) 574-8955.

August 2017  
Notice 2017-12