



**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS**

Department of Revenue  
DIVISION OF TAXATION  
Excise Tax Section  
One Capitol Hill  
Providence, RI 02908-5800  
Fax (401) 574-8914

**IMPORTANT NOTICE – TOBACCO PRODUCTS**

**TO: ALL RHODE ISLAND CIGARETTE DISTRIBUTORS AND TAXPAYERS FILING  
THE MONTHLY REPORT OF TOBACCO PRODUCTS TAX RETURN**

THE 2009 SESSION OF THE RHODE ISLAND GENERAL ASSEMBLY HAS PASSED LEGISLATION WHICH INCREASES THE TAX LEVIED UPON THE WHOLESALE COST OF CIGARS, PIPE TOBACCO PRODUCTS AND SMOKELESS TOBACCO OTHER THAN SNUFF. THE LEGISLATION WILL INCREASE THE TOBACCO TAX FROM FORTY PERCENT (40%) TO EIGHTY PERCENT (80%) OF THE WHOLESALE COST. THIS INCREASE IS EFFECTIVE APRIL 10, 2009.

ALL FILERS WILL BE REQUIRED TO FILE TWO (2) MONTHLY TOBACCO PRODUCTS TAX RETURNS FOR THE MONTH OF APRIL 2009. ONE REPORT IS DUE COVERING THE PERIOD OF APRIL 1 TO APRIL 9, 2009, AT THE FORTY PERCENT (40%) TAX RATE, AND THE SECOND REPORT IS DUE FOR THE REMAINDER OF THE MONTH AT THE NEW RATE OF EIGHTY PERCENT (80%).

IT SHOULD BE NOTED THAT IN THE CASE OF CIGARS, THE TAX SHALL NOT EXCEED FIFTY CENTS (\$0.50) FOR EACH CIGAR.

SHOULD YOU HAVE ANY QUESTIONS, PLEASE CALL JACQUES MOREAU, IN THE EXCISE TAX SECTION AT (401) 574-8892.

APRIL 2009