



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue  
DIVISION OF TAXATION  
Excise Tax Section  
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### IMPORTANT NOTICE

TO: ALL RHODE ISLAND CIGARETTE DISTRIBUTORS AND DEALERS, AND  
TAXPAYERS FILING TOBACCO PRODUCT TAX RETURNS

RE: LITTLE CIGARS

The 2012 Rhode Island General Assembly has enacted legislation amending Chapter 44-20.2 of the General Laws entitled “Cigarette Tax” by amending the definition of “Little Cigars”. As a result, the tax on little cigars is imposed in the same manner as the cigarette tax: \$3.50 per pack of 20 or \$4.375 per pack of 25. The prepaid sales tax rate on little cigars is \$0.54 a pack.

Effective July 1, 2012, the definition of little cigars means “any roll, made wholly or in part of tobacco, irrespective of size or shape and irrespective of whether the tobacco is flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of tobacco wrapped in leaf tobacco or any substance containing tobacco paper or any other material and where such roll has an integrated filter, except where such wrapper is wholly or in greater part made of tobacco and where such roll has an integrated filter and weighs over four (4) pounds per thousand (1,000).”

A distributor may obtain little cigars only from a licensed manufacturer, importer, or distributor. A dealer may obtain little cigars only from a licensed distributor with a stamp affixed to the package. Little cigars are not subject to the tobacco products tax, therefore the wholesale cost should not be included on the tobacco products tax returns.

Should you have any questions, please call Marc Levasseur at (401) 574-8811.

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