



## 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

## TO ALL RHODE ISLAND CIGARETTE DEALERS

The 2012 session of the Rhode Island General Assembly enacted into law legislation increasing the tax levied upon the sale of cigarettes. The new rate increases the tax from \$3.46 per package of 20 cigarettes to \$3.50, and from \$4.325 per package of 25 cigarettes to \$4.375. This increase is effective at 12:01 a.m. on July 1, 2012.

Please note the following:

- 1) A Cigarette Floor Stock Tax Return (enclosed) is required to be completed after the close of business on June 30, 2012, and returned to this office with full payment on or before July 10, 2012. Failure to remit the floor stock tax return may result in a full audit of your business.
- 2) 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 Marc Levasseur, in the Excise Tax section, at (401) 574-8811.

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