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Sec. 12-314a-1. Authorized distribution of sample packages of cigarettes

(a) A dealer or distributor may give or deliver sample packages of cigarettes in connection with the promotion or advertisement of such cigarettes but only if the dealer or distributor has received prior written authorization from the department to give or deliver such sample packages. A dealer or distributor shall not receive such prior written authorization unless the dealer or distributor applies in writing to the excise and public services taxes subdivision of the audit division of the department for written authorization to give or deliver such sample packages and is able to establish, to the satisfaction of the department, that all the conditions set forth in subsection (b) of this section are met. Such written application shall be made no fewer than ten business days before the proposed distribution of cigarettes. The department, upon receiving such written application and if satisfied that all the conditions set forth in subsection (b) of this section are met, shall authorize in writing the giving or delivering of such sample packages by the dealer or distributor.

(b)

(1) The department shall authorize a dealer or distributor to give or deliver sample packages of cigarettes in connection with the promotion or advertisement of such cigarettes if it is established, to the satisfaction of the department, that all the conditions that are set forth in subdivisions (2) and (3) of this subsection are met.

(2) Each sample package of cigarettes shall contain at least two cigarettes; and

(3) the dealer or distributor, as the case may be, shall:

(A) receive no monetary consideration for the sample packages of cigarettes that are being given or delivered;

(B) have previously paid to the department all taxes imposed on the sample packages of cigarettes, including those taxes imposed under chapters 214 and 219 of the Connecticut General Statutes;

(C) keep records pertaining to the receipt and distribution of the sample packages of cigarettes, including the date, location and quantity of sample packages received and distributed, and to the date and amount of taxes paid on sample packages received and distributed; and

(D) distribute sample packages of cigarettes only on the premises of a dealer, or within an area to which access is limited to persons 18 years of age or older.

(Transferred from § 12-313-15a and amended, effective December 5, 2003)