

**TABLE OF CONTENTS**

**Regulations Required under 2000 Conn. Pub. Acts 208**

Records . . . . .	12-330n-1
Schedule required . . . . .	12-330n-2



**Regulations Required under 2000 Conn. Pub. Acts 208****Sec. 12-330n-1. Records**

In addition to the records that are required to be kept by a licensed distributor under chapter 214a of the general statutes, complete and accurate records relating to the schedule that is required to be filed by section 12-330n-2 shall be kept by each licensed distributor, as defined in subsection (f) of section 12-330n-2. Failure of a licensed distributor to comply with the provisions of this section by not keeping complete and accurate records relating to such schedule shall be deemed a violation of this section, and the license of the licensed distributor shall be subject to suspension or revocation under section 12-330e of the general statutes.

(Adopted effective December 1, 2000)

**Sec. 12-330n-2. Schedule required under 2000 Conn. Pub. Acts 208**

(a) **Monthly schedule.** As part of the monthly report that is referred to in section 12-330d of the general statutes and that is known as Form OP-300, every licensed distributor, as defined in subsection (f) of this section, shall complete and attach to such report a schedule, in such form as is prescribed by the Department of Revenue Services and containing the information specified by subsection (b) of this section, to account for and reconcile the quantity of roll-your-own tobacco that is sold by the licensed distributor during the monthly period that is covered by the Form OP-300.

(b) **Required information.** (1) The schedule that is required to be filed by subsection (a) of this section shall contain the information that is specified by this subsection.

(2) The schedule shall list each manufacturer from which the licensed distributor made direct purchases of roll-your-own tobacco that was actually manufactured by such manufacturer, and the quantity by weight of such directly-purchased tobacco that was sold by the licensed distributor during the month. For each such manufacturer so listed, the schedule shall list all roll-your-own tobacco purchased from such manufacturer, and the quantity by weight that was sold by the licensed distributor during the month.

(3) The schedule shall also list all other suppliers from which the licensed distributor made purchases of roll-your-own tobacco, including roll-your-own tobacco that was purchased from one manufacturer but that was actually manufactured by another manufacturer. Such list shall include all purchases of roll-your-own tobacco that are made by the licensed distributor during the month, other than directly from the actual manufacturer of the roll-your-own tobacco.

(4) For each separate supplier listed under subdivision (3) of this subsection, the schedule shall list all brands of roll-your-own tobacco purchased from such supplier, and the quantity by weight of each such brand that was sold by the licensed distributor during the month.

(5) For each brand of roll-your-own tobacco listed for each supplier under subdivision (4) of this subsection, the schedule shall list (A) the name of the manufacturer of such roll-your-own tobacco, where such manufacturer intended the roll-your-own tobacco to be sold in the United States, or (B) the name of the person or entity first responsible for such roll-your-own tobacco being designated or identified for sale in the United States, where the manufacturer of such roll-your-own tobacco did not intend such tobacco to be sold in the United States. The schedule shall also list any other information as may be required by the Department of Revenue Services.

(c) **Filing on magnetic media or filing electronically.** Upon sixty days' written notice to a licensed distributor, the Department may require the licensed distributor to file the schedule that is required by subsection (a) of this section for a month ending on or after such sixtieth day on magnetic media or in an electronic format, the specifications for which are furnished to the affected distributor in such written notice. If such notice is given by the Department, the licensed distributor shall not be permitted to file such schedule with the Department using paper forms, and filing such schedule using paper forms shall be treated as a failure to comply with the provisions of this section.

(d) **Recordkeeping.** A licensed distributor shall keep complete and accurate records to support the information that is reported on the schedule that is required by subsection (a) of this section.

(e) **Failure to comply.** Failure of a licensed distributor to comply with the provisions of this section by not filing the schedule required by subsection (a) of this section, or by not furnishing complete and accurate information as required by such schedule, shall be deemed a violation of this section, and the license of the affected distributor shall be subject to suspension or revocation under section 12-330e of the general statutes.

(f) **Definitions.** For purposes of this section, "roll-your-own tobacco" means tobacco which, because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes, and "licensed distributor" means a person who has been issued a distributor's license under chapter 214a of the general statutes.

(Adopted effective December 1, 2000)