

# BULLETIN

## NEW JERSEY CIGARETTE TAX LAW CHANGE

**TO: ALL NEW JERSEY CIGARETTE DISTRIBUTORS,  
WHOLESALEERS AND RETAILERS**

Please be advised the Governor has signed the Assembly Bill 1770 (1R) into law on July 9, 2004, as Chapter 96, P.L. 2004. This law shall become effective on October 1, 2004.

**This law prohibits the sale of cigarettes in New Jersey in any quantity of less than 20. This means that packs of 10 cigarettes as well as single cigarettes (loosies) may not be sold.**

The fine for violation of this law shall be a fine of \$250.00 for the first offense and \$500.00 for all subsequent offenses and will be under the jurisdiction of municipal court. The Office of Criminal Investigation of the Division of Taxation will assist in the enforcement of this law.

For those Distributors who may have 10-count stamps in inventory, you may submit a refund claim for the value of those stamps provided that the stamps are less than four (4) years old. With this claim form you must also submit all of the stamps for which the claim is being filed. Please submit the refund claim to the State of New Jersey, Cigarette Tax Group, PO Box 187, Trenton, New Jersey, 08695.

Should you have any questions regarding this matter, please do not hesitate to contact this office by calling (609) 984-7554.

Very truly yours,

Henry W. Ryan  
Supervisor  
Cigarette Tax Group