



Federal PACT Act Requirements Expanded to Electronic Nicotine Delivery Systems (ENDS)

Purpose: This Bulletin describes the new and expanded registration and reporting requirements under the Jenkins Act of 1949, as amended by the Prevent All Cigarette Trafficking Act (“PACT Act”) and the recently enacted Preventing Online Sales of E-Cigarettes to Children Act, (Public Law 116-160, div. FF, title VI (2020)) for person(s) who sell, transfer, or ship for profit Electronic Nicotine Delivery Systems (“ENDS”) into Connecticut.

Expanded PACT Act Reporting Requirements: Effective March 28, 2021, the [Preventing Online Sales of E-Cigarettes to Children Act](#) amended the word “cigarette” under the PACT Act to include “electronic nicotine delivery systems,” commonly known as “ENDS.” Under this new legislation, an ENDS product means “any electronic device that, through an aerosolized solution, delivers nicotine, flavor, or any other substance to the user inhaling from the device,” including:

- E-cigarettes;
- E-hookahs;
- E-cigars;
- Vape pens;
- Advanced refillable personal vaporizers;
- Electronic pipes; **and**
- Any component, liquid, part, or accessory of a device described above, without regard to whether the component, liquid, part, or accessory is sold separately from the device.

An ENDS product does not include a product that is approved by the Food and Drug Administration for sale as a tobacco cessation product or any other therapeutic purpose which is marketed and sold solely for this purpose.

The PACT Act, as amended, prohibits the shipment and transport of ENDS through U.S. mail (USPS); prohibits the online sale of ENDS to anyone under the legal age limit (in Connecticut, the legal age limit is 21 years of age); and requires package labeling, payment of state taxes and compliance with state laws. The PACT Act also requires person(s) selling, transferring, shipping, advertising, or offering ENDS for sale to (1) register with the Connecticut Department of Revenue Services (DRS), which is the tobacco tax administrator for the State of Connecticut and (2) file monthly reports with DRS no later than the tenth day of each calendar month. The first requirement, discussed below in the *Registration Requirement* section, involves initial registration. The second requirement, discussed below in the *Monthly Report Requirement* section, involves a monthly reporting obligation. Any person(s) shipping ENDS from a location in Connecticut to a recipient located within Connecticut is not required to file monthly PACT Act reports in connection with these shipments.

Registration Requirement: DRS is the tobacco tax administrator for shipments made into Connecticut. To register with DRS, person(s) selling, transferring, shipping, advertising, or offering ENDS for sale into Connecticut must first register with the federal [Bureau of Alcohol, Tobacco, Firearms and Explosives](#) to obtain a federal PACT Act Registration Statement. The federal PACT Act Registration Statement must provide the following:

- The person's name or trade name;
- The address of the person's principal place of business and of any other place of business;
- The telephone number for each place of business;
- A principal electronic mail address;
- Any website addresses; **and**
- The name, address, and telephone number of an agent in Connecticut authorized to accept service on the person's behalf.

Complete the DRS registration by scanning and emailing a copy of the federal PACT Act Registration Statement as an attachment to the following address: DRS.TobaccoReport@po.state.ct.us.

Monthly Report Requirements: On or before the tenth day of each calendar month, any person(s) who sells, transfers, ships, advertises, or offers ENDS for sale into Connecticut must file a **Connecticut PACT Act ENDS Report** (Monthly Report) with DRS. Attach a copy of all the invoices covering each and every shipment of ENDS to a Connecticut recipient made during the previous calendar month or a summary of the invoices transmitted as a comma-separated value (.csv) file layout as outlined below. Information contained in the report will include, but will not be limited to, the following:

1. The name and address of the person(s) to whom the shipment was made;
2. The invoice date, invoice number, Universal Product Code (UPC), product name and UPC quantity; **and**
3. The name, address, and telephone number of the person(s) delivering the shipment to the recipient on behalf of the delivery seller.

The first Monthly Report is for the reporting period April 2021, and is due on or before May 10, 2021.

A Monthly Report must be filed whether or not any shipments of ENDS have been made into Connecticut during the previous calendar month. However, as noted above, any person(s) shipping ENDS from a location in Connecticut to a recipient located within Connecticut is not required to file Monthly Reports in connection with these shipments. Monthly Reports must continue to be filed until DRS is notified in writing that ENDS are no longer sold, transferred, shipped, advertised, or offered for sale into Connecticut.

All invoices pertaining to ENDS shipped into Connecticut must be retained for a period of three years following the date of shipment and must be made available to DRS upon request.

Submit a Monthly Report (along with copies of invoices or .csv file information) by email to the following address: DRS.TobaccoReport@po.state.ct.us. For detailed technical file specifications contact the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224** for more information.

Note: Starting in October 2021, Monthly Reports and attachments must be filed via **myconneCT**. For more information on how to create a **myconneCT** account, go to portal.ct.gov/DRS-myconneCT.

Postal Prohibition: Effective **April 27, 2021**, the PACT Act, as amended, prohibits the use of the USPS to deliver ENDS directly to consumers.

Other Requirements: Please be advised that persons wishing to manufacture or sell ENDS in Connecticut must obtain a [Manufacturer](#) or [Dealer](#) Permit from the Department of Consumer Protection (DCP).

Additionally, all electronic cigarette product wholesalers making sales or use in Connecticut of electronic cigarette products are required to pay sales and use taxes as well as the electronic cigarette products tax on such sales and therefore must register with DRS by completing **Form REG-1, Business Taxes Registration Application**, and **Form REG-1, Addendum A, Cigarette, Tobacco Products, and Electronic Cigarette Products Taxes**.

For person(s) who have not already completed the requirements above, please visit the DCP [Frequently Asked Questions Page](#) and the DRS [Welcome New Business Page](#) to obtain further information and filing assistance.

Penalties for Violations of the PACT Act: Violators of the PACT Act, as amended, are subject to criminal and civil penalties. Violations include, but are not limited to, failure to properly register and file monthly reports as required under the amended PACT Act, as well as failing to register for, file and pay Connecticut sales and use and electronic cigarette products taxes.

Effective Date: Upon issuance.

Statutory Authority: 15 U.S.C. § 375 *et seq.*, as amended by P.L. No. 116-160, div. FF, title VI (2020).

Effect on Other Documents: None.

For Further Information: Visit the DRS website at portal.ct.gov/DRS.

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

E-Services Update

A new modernized system, **myconneCT**, will replace the **TSC** (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at portal.ct.gov/DRS-myconneCT.

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