

WHAT'S NEW

Act 84 of 2016 increased the tax on cigarettes and little cigars.

When does the cigarette tax increase go into effect?

The tax is effective 12:01 AM, August 1, 2016.

What is the rate change?

- Cigarette/little cigar and unstampable little cigar tax rate will change from 8 cents per cigarette to 13 cents per cigarette.
- Cigarettes/little cigars and unstampable little cigars sold in Philadelphia will change from 18 cents per cigarette to 23 cents per cigarette.
- Cigarette excise tax will change from \$1.60 to \$2.60 per pack of 20 cigarettes/little cigars and from \$2.00 to \$3.25 per pack of 25 cigarettes/little cigars.
- Stamped cigarettes in Philadelphia will change from \$3.60 to \$4.60 per pack of 20 cigarettes/little cigars and from \$4.50 to \$5.75 per pack of 25 cigarettes/little cigars.

Who must take a floor tax inventory on August 1, 2016?

All PA licensed CSA's, wholesalers, retailers and vending operators.

What is the tax rate to be remitted on the August 1, 2016 floor tax?

- \$1.00 per pack of 20 cigarettes
- \$1.25 per pack of 25 cigarettes
- \$1.00 per PA stamps
- 5 cents per unstampable little cigar

What must be included in the count for the August 1, 2016 floor tax?

- All stamped and unstamped cigarettes packed in 20/25's including unsaleable cigarettes
- All stamped and unstamped little cigars packed in 20/25's including unsaleable little cigars
- All unused tax stamps for CSA's

When is the August 1, 2016 floor tax return due?

The form may be submitted to the department any time after August 1, 2016, but no later than October 31, 2016.

Where do I mail the floor tax return and the tax payment?

PA DEPARTMENT OF REVENUE
BUREAU OF IMAGING AND DOCUMENT
MANAGEMENT (CIG)
DEPT. 280408
HARRISBURG PA 17128-0408

All checks should be made payable to: PA DEPARTMENT OF REVENUE

What if I do not file the floor tax return?

Failure to file a floor tax return and pay the floor tax due by October 31, 2016 will result in the imposition of penalties and interest and may result in criminal prosecution.

Does Act 84 of 2016 change a CSA's commission rate?

Yes, the rate changes from 0.87 to 0.586 percent effective 12:01 AM, August 1, 2016.

Can I combine my payment for my cigarette license and my cigarette floor tax into one check?

No. Cigarette Dealer's must send their license renewal form and check to the department separate from their cigarette floor tax return and check. Each remittance and form must be returned to the department separately and the payments cannot be combined on one check.

How do I obtain a copy of the floor tax form if I do not receive one in the mail?

The active cigarette licensees will have a copy mailed to them, but a blank copy will be available online at www.revenue.pa.gov.

Where are the updated copies of the DAS-95, REV-1030 & REV-1036 along with applicable schedules located?

Both forms are available at www.revenue.pa.gov.

Enter the form number in the search box located on the upper right hand corner of the screen.