pennsylvania
DEPARTMENT OF REVENUE

TO Pennsylvania Cigarette Stamping Agents and Dealers

DATE October 21, 2008

RE Fire-safe Cigarettes

CIGARETTE TAX BULLETIN 10-08

The purpose of this bulletin is to inform you of the recently-enacted Cigarette Fire Safety and Firefighter Protection Act (Act 42 of 2008), effective Jan. 1, 2009.

Beginning July 1, 2009, only self-extinguishing cigarettes that have been tested, certified and stamped may be sold in Pennsylvania.

The Act provides testing standards for cigarette fire safety; requires manufacturers to submit certifications to the Department of Revenue stating that the cigarettes have been tested pursuant to the standards set forth in the Act; requires special cigarette package markings; provides for the sale of existing inventory; establishes special funds for administration and fire safety and prevention programs; and imposes penalties and fines for those who violate the Act. The Pennsylvania Fire Commissioner, Department of Revenue and Office of Attorney General are charged with enforcing the Act.

Certification

Cigarette manufacturers certified to sell fire-safe cigarettes in Pennsylvania are required to provide to stamping agents and wholesalers copies of their certifications, issued by the Department of Revenue. These certifications will identify the brands that can be sold under the new fire-safe legislation and the Department-approved package markings that designate the brands as fire-safe.

Manufacturers and wholesalers are then required to provide retailers with similar copies of certifications, so that retailers may identify the brands they may offer for sale and the associated package markings with those fire-safe brands.

Sale of existing inventory

The Act permits wholesalers, stamping agents and retailers to sell any existing inventory of cigarettes on or after the effective date of Jan. 1, 2009, but all non-fire-safe stock must be removed from inventories by July 1, 2009.

If you have any questions, please contact the Department of Revenue at the address or phone number below, or submit faxes to (717) 705-8413.