



DATE: July 9, 2009

SUBJECT: “Fire-Safe Cigarettes”

TO: Pennsylvania Cigarette Stamping Agents and Dealers

CIGARETTE TAX BULLETIN 07-09

The purpose of this bulletin is to inform you of recently enacted legislation impacting cigarette tax law.

House Bill 1342, signed into law by Governor Ed Rendell on June 29, 2009, as Act 9 of 2009, amended Act 42 of 2008, The Cigarette Fire Safety and Firefighter Protection Act.

Act 9 of 2009 extended the deadline from July 1, 2009 to July 1, 2010 by which wholesalers, vending machine operators and retailers must sell or otherwise remove from stock non-fire-safe cigarettes purchased and stamped before Jan. 1, 2009.

Sale of existing inventory

The Act, as amended, permits wholesalers, stamping agents and retailers to sell any existing inventory of non-fire-safe cigarettes, until July 1, 2010, providing the wholesale dealers and retailers can establish that state tax stamps were affixed to the cigarettes prior to Jan. 1, 2009, and the inventory was purchased prior to Jan. 1, 2009.

All non-fire-safe stock of cigarettes must be removed from inventories by July 1, 2010.

Further Provisions of The Cigarette Fire Safety and Firefighter Protection Act

For further provisions of Act 42 of 2008, please refer to Cigarette Tax Bulletin 10-08.

Visit the Department of Revenue’s Web site www.revenue.pa.gov.