

Cigarette Tax

A cigarette tax is hereby levied and imposed by the Town, in addition to any other taxes which may be or have been imposed, a tax to be paid and collected as provided in this article on each and every sale of cigarettes made in the Town. The tax is to be paid by the seller, local dealer or other agent by affixing a stamp, or causing a stamp to be affixed, to every package of cigarettes, in the kind and manner required in this article and at the applicable rates as follows: The rate or amount of tax levied or imposed on cigarettes shall be at the rate of \$0.27 for each 20 cigarettes or fractional part thereof.

Supporting Documents

Cigarette Distributors 175.43 KB
Monthly Distribution Accounting Form 170.61 KB
Retail Additions and Deletions 171.97 KB
Tax Stamps Order Form 176.1 KB
Tax Stamps Refund 173.39 KB