











TOWN OF NEW CASTLE

2022 TOBACCO SALES TAX RETURN CONTINUED

-  *The cigarette pack sales tax is collected at a rate of \$3.50 per pack of cigarettes sold.*
-  *The individual cigarette sales tax is collected at a rate of 17.5 cents for each individual cigarette sold.*
-  *All sales tax returns shall be filed with the Town no later than the 20th of the month following the month for which this report is filed.*
-  *Businesses must report the net dollar total (gross sales minus returns) of all taxable product sold during each monthly reporting period.*
-  *All tobacco, nicotine products, and nicotine related products are taxable at the rate of 40%. Products shall include, but are not limited to, vaping products, vaping delivery products, cigars, and all other tobacco and nicotine related products.*
-  *Please retain a copy of this return for your records*
-  *Make check payable to Town of New Castle*
-  *Failure to report sales tax data or properly remit the required taxes collected may result in fines, penalties, or the loss of a New Castle Tobacco Sales License.*