



# STATE OF CONNECTICUT

## DEPARTMENT OF REVENUE SERVICES

OCG-9

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*Last Updated: 9/5/2019*

### OFFICE OF THE COMMISSIONER GUIDANCE Regarding the Single-Use Plastic Bag Fee

This publication describes the new plastic bag fee that was enacted by 2019 Conn. Pub. Acts 117, § 355, which went into effect on August 1, 2019. The Department of Revenue Services (DRS) will update this guidance as it receives additional questions.

#### **Question 1: What is the “Plastic Bag Fee”?**

**Answer:** The Plastic Bag Fee is a statewide fee of \$0.10 per “single-use checkout bag” that must be collected by retailers making sales in Connecticut of tangible personal property to the public.

#### **Question 2: Who is required to collect the Plastic Bag Fee?**

**Answer:** All “stores” are required to collect the Plastic Bag Fee. The new law defines a “store” as any retailer who is registered for Connecticut sales tax that sells goods directly to the public and maintains a retail location in Connecticut that provides plastic bags to its customers.

#### **Question 3: When must stores start collecting the Plastic Bag Fee?**

**Answer:** Stores must start collecting the Plastic Bag Fee on August 1, 2019.

#### **Question 4: What is a “single-use checkout bag”?**

**Answer:** A “single-use checkout bag” means a plastic bag with a thickness of less than four (4.0) mils that is provided by a store to a customer at the point of sale.

#### **Question 5: What is not considered to be a “single-use checkout bag”?**

**Answer:** A “single-use checkout bag” does not include:

- Paper bags;
- Reusable (four mils or thicker) plastic bags;
- Thin plastic bags on a continuous, perforated roll that are used to contain meat, seafood, loose produce or other unwrapped food items;
- Newspaper bags; or
- Laundry or dry cleaning bags.

**Question 6: What if stores already charge a fee for their bags?** *(Answer updated on 8/9/19)*

**Answer:** If a store charges its own fee for a plastic bag, the store's fee would have to be in addition to the state Plastic Bag Fee. Any store charges for a paper bag or a plastic bag are subject to sales tax.

**Question 7: What if a store uses donated plastic bags?**

**Answer:** The imposition of the Plastic Bag Fee is based on the provision of a plastic bag to a customer, not on a store's purchase of plastic bags. As a result, even the use of donated bags would be subject to the Plastic Bag Fee if the donated bags are provided to customers as part of a sales transaction.

**Question 8: Are plastic bags provided by restaurants for take-out meals or to contain leftover meals being taken with customers considered single-use plastic checkout bags?**

**Answer:** Yes. Restaurants must collect the Plastic Bag Fee on each single-use plastic checkout bag that is provided to customers to take meals off the premises.

**Question 9: What if a store uses plastic bags for reasons other than sales transactions?**

**Answer:** The Plastic Bag Fee does not need to be collected if there is no sale to a customer. As a result, plastic bags used by a store for other purposes, such as providing promotional materials or offering free items unrelated to a sales transaction, are not subject to the Plastic Bag Fee.

**Question 10: What must a store include on the transaction receipts it provides to customers?**

**Answer:** The store must indicate the number of single-use plastic checkout bags provided and the total amount of the fee charged on any transaction receipt provided to a customer.

**Question 11: Is the Plastic Bag Fee included in gross receipts for purposes of the sales tax?**

**Answer:** No. Sales tax is not imposed on the single-use plastic checkout bag fee. However, any municipal charges for bags are subject to sales tax. See **Question 13**, below.

**Question 12: How does a store report the single-use plastic checkout bag fees it collected?** *(Answer updated on 9/5/19)*

**Answer:** Each store must report all Plastic Bag Fees it collects to DRS with its sales tax return under Conn. Gen. Stat. § 12-414, and remit such fees at the same time and in the same form and manner required under that section. The Plastic Bag Fees will be reported on a new Line 11a of the **Form OS-114, Connecticut Sales and Use Tax Return**, which is now available on the DRS website.

**Question 13: May municipalities pass their own ordinances regarding checkout bags?**

**Answer:** Yes. Municipalities may enact or enforce an ordinance concerning single-use plastic checkout bags, provided the ordinance is as restrictive or more restrictive as the state legislation.

In addition, municipalities may enact or enforce an ordinance concerning paper checkout bags, including, but not limited to, enabling each store to charge a fee for any such bag distributed to a customer.

Any municipal charges for a bag are subject to sales tax. If a municipality were to charge its own plastic bag fee, it would be in addition to the state plastic bag fee.

**Question 14: Is there a ban on plastic bags?**

**Answer:** As of July 1, 2021, single-use plastic checkout bags are scheduled to be banned in the State of Connecticut. Municipalities may enact bans of plastic bags prior to that date.

**Question 15: Are mobile vendors required to collect the Plastic Bag Fee?** (*Question added on 7/25/19*)

**Answer:** Yes. Mobile vendors, such as food trucks, are considered “stores” that must collect the Plastic Bag Fee.

**Question 16: If customers bring their own plastic bags to a store, should the store collect the Plastic Bag Fee on those bags?** (*Question added on 7/25/2019*)

**Answer:** No. The Plastic Bag Fee is only imposed on plastic bags provided by a store, so no Plastic Bag Fee should be charged on any bags that customers bring to the store.

**Question 17: Must the Plastic Bag Fee be charged to customers who make purchases with Supplemental Nutrition Assistance Program (SNAP) or Special Supplemental Nutrition Program for Women, Infants and Children (WIC) benefits?** (*Question added on 7/25/2019*)

**Answer:** Yes, the Plastic Bag Fee must be charged for all customers. There is no exemption provided for customers who make purchases with SNAP or WIC benefits.

**Question 18: Must the Plastic Bag Fee be charged on biodegradable or compostable plastic bags?** (*Question added on 7/25/2019*)

**Answer:** The Plastic Bag Fee must be charged for all plastic bags that have a thickness of less than four mils. There is no exemption provided for biodegradable or compostable plastic bags.

**Question 19: Are vendors making sales at craft shows, flea markets, trade shows, antique shows, or fairs required to collect the Plastic Bag Fee?** (*Question added on 8/9/19*)

**Answer:** Yes, vendors who make sales at non-permanent locations, such as booths or tables at craft shows, flea markets, trade shows, antique shows, or fairs, must collect the fee on “single-use checkout bags” they provide to their customers. Persons who intend to sell at such a non-permanent location in Connecticut (even if only for one day) are “retailers” that must obtain a seller’s permit.<sup>1</sup> A “store” that must collect the plastic bag fee is defined as any retailer who is registered for Connecticut sales tax that sells goods directly to the public and maintains a retail location in Connecticut that provides plastic bags to its customers. A retailer’s “store” can be any location where the retailer sells their goods, whether in a permanent place of business, a mobile place of business, or a booth or table at a non-permanent location like a craft show, flea market, trade show, antique show, or fair.

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**Additional Questions Regarding the Single-Use Plastic Bag Fee:** Send an email to the DRS Legal Division at [legal.division@po.state.ct.us](mailto:legal.division@po.state.ct.us)

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<sup>1</sup> See <https://portal.ct.gov/DRS/Sales-Tax/Vendors-at-Flea-Markets>

**For Further Information Regarding Registration, Filing or Collection:** Call DRS during business hours, 8:30 a.m. to 4:30 p.m., Monday through Friday:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

**For Forms and Publications:** Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS)

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