

**CHAPTER 5**

**CIGARETTE TAX ACT RULES**

**Authority**

N.J.S.A. 54:40A-20.

**Source and Effective Date**

R.2004 d.146, effective March 16, 2004.  
See: 35 N.J.R. 5367(a), 36 N.J.R. 1954(a).

**Chapter Expiration Date**

Chapter 5, Cigarette Tax Act Rules, expires on March 16, 2009.

**Chapter Historical Note**

Chapter 5, Cigarette Tax Act, was filed and became effective prior to September 1, 1969.

Pursuant to Executive Order No. 66(1978), Chapter 5, Cigarette Tax Act, was readopted as R.1984 d.94, effective March 19, 1984. See: 16 N.J.R. 228(a), 16 N.J.R. 925(a).

Pursuant to Executive Order No. 66(1978), Chapter 5, Cigarette Tax Act, was readopted as R.1989 d.197, effective March 14, 1989. See: 21 N.J.R. 123(a), 21 N.J.R. 1018(b).

Pursuant to Executive Order No. 66(1978), Chapter 5, Cigarette Tax Act, was readopted as R.1994 d.184, effective March 14, 1994. See: 26 N.J.R. 759(a), 26 N.J.R. 1695(b).

Pursuant to Executive Order No. 66(1978), Chapter 5, Cigarette Tax Act, was readopted as R.1999 d.11, effective December 9, 1998. See: 30 N.J.R. 3609(a), 31 N.J.R. 55(b).

Chapter 5, Cigarette Tax Act Rules, was readopted as R.2004 d.146, effective March 16, 2004. See: Source and Effective Date. See, also, section annotations.

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**SUBCHAPTER 1. DEFINITIONS**

**18:5-1.1 Words and phrases defined**

The following words and phrases, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise.

“Carton” means the receptacle in which 10 packages of cigarettes are normally contained.

“Cigarette” means any roll for smoking made wholly or in part of tobacco, or of any other substance or substances other than tobacco, irrespective of size, shape or flavoring, the wrapper or cover of which is made of paper or any other substance or material, excepting tobacco.

“Consumer” means any person except a distributor or a manufacturer who acquires for consumption, storage or use in the State of New Jersey, cigarettes to which New Jersey revenue tax stamps have not been attached.

“Director” means the Director of the Division of Taxation. Wherever in these Rules and Regulations the word “Director” is used, it shall mean and include any employee or employees of the Division of Taxation, deputized or authorized, either generally or specifically, to act on behalf of the Director.

“Distributor”:

1. “Resident distributor” means and includes any person resident or located within the State of New Jersey, who brings or causes to be brought into the State of New Jersey, unstamped cigarettes purchased directly from the manufacturers thereof and stores, sells or otherwise disposes of the same, after they reach the State, of New Jersey.

2. “Nonresident distributor” means and includes any person resident or located outside the State of New Jersey who purchases cigarettes directly from the manufacturer thereof and is engaged in the business of selling and shipping cigarettes into the State of New Jersey.

“Licensed consumer” means any consumer, as defined herein, licensed pursuant to the provisions of the Act.

“Licensed distributor” means any distributor, as defined herein, licensed pursuant to the provisions of the Act.

“Licensed manufacturer” means any manufacturer, as defined herein, licensed pursuant to the provisions of the Act.

“Licensed manufacturer’s representative” means any manufacturer’s representative, as defined herein, licensed pursuant to the provisions of the Act.

“Licensed retail dealer” means any retail dealer, as defined herein, licensed pursuant to the provisions of the Act.

“Licensed wholesale dealer” means any wholesale dealer, as defined herein, licensed pursuant to the provisions of the Act.