



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

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

This publication describes the new plastic bag fee that was enacted by Public Acts 2019, No. 19-117 § 355, which goes 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 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: 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 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: 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.

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.

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

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

5 Things you need to know about the new plastic bag law

- by [KEITH M. PHANEUF](#) [JULY 30, 2019](#)

Connecticut shoppers enter a new era on Thursday when retailers must begin collecting a 10-cent fee on most plastic bags used to carry products.

The fee was proposed by Gov. Ned Lamont to discourage use of the environmentally damaging bags used for years in supermarkets, department stores and many other types of retail outlets.

According to the U.S. Environmental Protection Agency, more than 380 billion plastic bags are used in the United States each year. When not disposed of properly, they can end up in waterways and in forests, posing a threat to wildlife. An estimated 700 million plastic bags are used by Connecticut consumers each year.

“Everyone should go to a landfill and see what it looks like and you will see the impact” of these plastic bags, said state Department of Revenue Services Commissioner Scott Jackson. “It has changed our lives. It really is shocking.”

Although few will dispute the need to reduce plastic use, state officials and retailers are bracing for some initial confusion as the new law takes effect because of the way it was crafted — and the responses it has generated from the marketplace.

But in the hope of minimizing any chaos, here’s five things you need to know about Connecticut’s new plastic bag law:

1. Not all plastic bags are created equal

The new fee starting Thursday applies to some plastic bags, but not to all of them.

It specifically is focused on “checkout bags.” In other words, that means bags you use to carry items out of the store.

Plastic bags used, for example, in a supermarket deli to hold cheese or cold cuts don't count. The same goes for bags made available to shoppers in the fruit and vegetable section to hold a few tomatoes or a bunch of grapes.

And even some "checkout bags" are exempt. The new fee specifically is aimed at bags with a thickness of less than four mils — or four one-thousandths of an inch. But that does involve the majority of plastic bags used in retail stores.

Plastic bags used to hold dry cleaning and laundry are exempt. So is the plastic bag your newspaper is wrapped in when it's left in your mailbox. Still, that brings us to the next point ...

2. It's not just about supermarkets and grocery stores

Though supermarkets have grabbed the bulk of the headlines since the new fee was enacted in June, most retailers have to collect the dime on plastic bags.

Department stores, pharmacies, convenience outlets, hardware stores and virtually any other type of retailers, as well as restaurants and food trucks.

If they're selling food or merchandise and you're taking it away in a thin plastic bag, you're most likely paying the fee.

Think you've got it straight? Don't be so sure, because ...

3. There's going to be some confusion

"It's not like retailers have had a lot of time from the end of the legislative session [on June 5] to Aug. 1 to put a plan in place," said Wayne Pesce, president of the Connecticut Food Association, which represents about 400 supermarkets and grocery stores. "We're making lemonade out of lemons when it comes to crafting policy out of new law."

"I think there's always concern that there is confusion when a new law goes into effect," said Tim Phelan, president of the Connecticut Retail Merchants Association. "My sense is there will not be a uniform approach initially."

Why not?

Because some stores currently offer only plastic bags, while others offer paper bags for free. And some plan to offer paper bags and charge for them.

Pesce noted that nearly all supermarkets sell reusable bags — most of which are made of cloth.

Big Y, the Springfield, Mass.-based supermarket chain, announced earlier this month it would remove plastic bags entirely from its stores beginning Aug. 1, and Stop & Shop, which operates 91 stores in Connecticut, followed suit this week. Stop & Shop said it will provide free paper bags for the month of August and then charge a 10-cent fee on paper bags starting Sept. 3.

Big Y, which had planned to remove plastic bags from its 80 stores in Massachusetts and Connecticut by 2020, opted to move up its timetable after lawmakers here approved the fee. Big Y offers reusable bags that customers can purchase. It also will make paper bags available for one-time use, at a charge of 10 cents per bag.

Pesce said there also likely will be confusion as stores try different organizational schemes to avoid slowdowns at checkout time.

For example, what will happen in the automated checkout lanes? Most customers currently bag their own purchases after they pay, and the bags are usually posted at the end of the checkout line.

Will customers have to guess how many bags they need first, pay for them, and then pack away their goods hoping they've bought enough bags to hold their purchases?

"Each retailer is going to determine, based on their own business model, what they need to do," Pesce added. "It's going to evolve over time."

The Department of Revenue Services has been peppered with questions since the law was enacted and is working with retailers to reach out and inform consumers. DRS posted 18 frequently asked questions about the new law — and the corresponding answers, on its website, and Jackson warned "It could be 20 questions by next week. ... The truth is that the question-and-answer sheet continues to grow."

The first six to eight weeks of the new program could be the most challenging, Jackson added, as consumers realize just how many types of retail outlets rely on plastic bags.

But things still could be confusing for quite a while after that because ...

4. Cities and towns can adopt plastic bag rules as well

Communities cannot cancel or waive the 10-cent fee, but they can impose even stricter limitations on carryout bags than the state. Nearly 20 municipalities already have adopted plastic bag restrictions by local ordinance.

For example, Hamden and Middletown banned plastic bags altogether.

Weston only allows plastic bags that are more than 2.25 mils in thickness and paper bags that contain no old growth tree fiber and are 100 percent recyclable.

In fact, Connecticut consumers may not see much uniformity when it comes to carryout bags until July 1, 2021. That's when ...

5. The state is supposed to ban plastic carryout bags in mid-2021

The new law calls for the 10-cent fee to start on Thursday and continue until June 30, 2021. After that, plastic carryout bags with less than 4 mils of thickness would be prohibited.

But legislators also could delay that date.

Why might they consider a delay?

According to the legislature's nonpartisan Office of Fiscal Analysis, the plastic bag fee will generate about \$27 million per year for the state's coffers.

That's a lot of money to pass up.