



450 Columbus Blvd Ste 1  
Hartford CT 06103-1837

STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

AN 2019(10)

ANNOUNCEMENT

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## Information about Sales and Use Tax Rate Increase on Meals and Revocation of Policy Statement 2019(5), *Sales and Use Tax on Meals*

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**Revocation of Policy Statement 2019(5):** This Announcement revokes **Policy Statement 2019(5)**, *Sales and Use Tax on Meals*, which may no longer be relied upon as of the effective date of its revocation.

**Sales and Use Tax Rate Increase:** As of October 1, 2019, sales of meals and certain drinks that are currently subject to tax at a rate of 6.35% will become subject to an additional 1% rate of tax for a total effective tax rate of 7.35%. For additional information about taxable meals, please refer to **Policy Statement 2002(2)**, *Sales and Use Tax on Meals*.

**Effective Date:** Effective upon issuance.

**Statutory Authority:** 2019 Conn. Pub. Acts 117, § 323

**Effect on Other Documents:** **Policy Statement 2019(5)**, *Sales and Use Tax on Meals*, is revoked and may not be relied upon on or after the date of issuance of this Announcement.

**Effect of This Document:** Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

**For Further Information:** Call DRS during business hours, 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.

**Forms and Publications:** Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) to download and print Connecticut tax forms and publications.

**Paperless Filing/Payment Methods (fast, easy, free, and confidential):** Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at [portal.ct.gov/TSC](http://portal.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Choose a payment date up to the due date of the tax and mail a paper return to complete the filing process.