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## **Sales Tax Relief for Sellers of Meals**

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The Department of Revenue Services (DRS) is making sellers of meals aware that they may be eligible for a benefit that was authorized by legislation that was recently enacted by the Connecticut General Assembly. Under this legislation, certain sellers of meals are allowed to retain the sales tax they collect on sales of meals during a specified period of time.

In order to qualify for this benefit, the seller must make sales of meals **and** be included in Sector 72 of the North American Industrial Classification System, United States Manual, United States Office of Management and Budget, 2017 edition (NAICS). DRS has included a link ([www.naics.com](http://www.naics.com)) to Sector 72 of the NAICS to assist sellers in confirming whether they fall within its parameters. It is up to each seller to make a determination as to whether it qualifies under Sector 72.

If a seller determines that it qualifies for this benefit, the seller is eligible to retain sales tax it collects on sales of meals during **one** of the following weeks:

- August 1, 2021, to August 7, 2021;
- December 12, 2021, to December 18, 2021; **or**
- May 15, 2022, to May 21, 2022.

Again, and so as to be clear, qualified sellers of meals are eligible to retain sales tax associated with meals sold during **only one** of the three weeks listed above. It is up to the seller whether it wants to take advantage of this opportunity and, if so, what week it decides to retain sales tax.

If a seller decides to take advantage of the benefit afforded by the Connecticut General Assembly, the seller will be required to provide information about the sales of meals it made during the applicable week. This information will be provided at the time the seller files **Form OS-114**, *Connecticut Sales and Use Tax Return*, for the period that includes the applicable week.

Sellers are encouraged to monitor the DRS website, as DRS expects that it will be providing additional information to assist sellers in complying with the reporting and filing requirements associated with this benefit. Any and all information will be posted to the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

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**Effective Date:** Upon issuance.

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**Effect on Other Documents:** None.

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**For Further Information:** Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **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. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

## E-Services Update

A new modernized system, **myconneCT**, will replace the **TSC** (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at [portal.ct.gov/DRS-myconneCT](https://portal.ct.gov/DRS-myconneCT).

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