

CT RESTAURANT SALES TAX RETENTION PROGRAM

Sellers of meals may be eligible for a benefit that was authorized by legislation and recently enacted by the Connecticut General Assembly.



RESOURCES

NAICS

Seller must make sales of meals and be included in sector 72 of the NAICS.

www.naics.com

DRS

Sales Tax Relief for Sellers of Meals

Special Bulletin: [TSSB 2021-6](#)

<https://portal.ct.gov/-/media/DRS/Publications/TSSB/TSSB-2021-6.pdf>

DRS Policy Statement regarding the

definition of meals: [PS2002\(2\)](#)

<https://portal.ct.gov/-/media/DRS/Publications/pubsp/2002/PS2002-2.pdf>

OVERVIEW

The Connecticut Restaurant Association worked with the legislature on this new law to provide relief to restaurants still struggling to overcome pandemic-related challenges.

Qualifying businesses can retain their full 7.35% sales tax collected for one week and have the flexibility to choose one of the following weeks:

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

QUALIFICATION

In order to qualify for this benefit, the seller must make sales of meals and be included in sector 72 of the NAICS. Examples of businesses included in sector 72 include but are not limited to: full service restaurants, fast food restaurants, caterers, and food trucks.

Meals are defined as all food and beverage sold for human consumption at the seller's location; and food products ordinarily sold in such form and portions that are ready for immediate consumption at or near the location of the seller. This includes prepared foods, prepackaged foods, hot foods, and foods heated on the premises for the purchaser.

Please see links in resources section with more details on qualifying for this sales tax retention program and DRS policy statement regarding the definition of meals.



"Our association worked closely with Speaker Ritter, Rep. Scanlon and other legislative leaders to find a way to help restaurants as they work to recover from the pandemic. This unique tax retention program was developed to provide much needed financial support for our industry and we are incredibly thankful for everyone's efforts to get this passed."

Scott Dolch

Executive Director
Connecticut Restaurant Association