

STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES - SALES AND USE TAX SECTION

*** Regulation No. 4**

FLORISTS

Sec: 12-426-4

Tax applies to amounts charged by a florist to his customers for the delivery of flowers, wreaths, etc., to points within Connecticut, even though he instructs another florist to make such delivery, but in this case tax does not apply to amounts received by the florist making the delivery within the State.

Tax applies to amounts charged by florists who receive orders for the delivery of flowers, wreaths,

etc., to points outside this state and who instruct florists outside this state to make the delivery.

The tax does not apply to separate charges made for telegrams or telephone calls in connection with such sales nor does it apply to amounts received by Connecticut florists who make deliveries in this state pursuant to instructions received from florists outside this state.

*** Formerly Regulation No. 7**