



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street Ste 2
Hartford CT 06106-5032

AN 2012(8)

ANNOUNCEMENT

Taxability of Children's and Adult Diapers

Purpose: This announcement clarifies the taxability of children's and adult diapers.

Effective Date: Retailers are to be in compliance with the policy described in this announcement on or before September 15, 2012.

Statutory Authority: Conn. Gen. Stat. §12-407(a)(2)(A), Conn. Gen. Stat. § 12-412(53), and 2011 Conn. Pub. Acts 6, §166.

Children's Diapers are Taxable: Children's disposable and reusable diapers are considered clothing and, as a result, are subject to sales and use taxes. While clothing and footwear costing less than \$50 was previously exempt, that exemption was repealed by 2011 Conn. Pub. Acts 6, §166.

Adult Diapers are Exempt: Adult diapers are exempt from sales and use taxes because they are included in the exemption for certain disposable pads prepared for use in the manner of a diaper or as an underpad, and commonly used by persons who are incontinent.

Effect on Other Documents: None.

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 the Department of Revenue Services (DRS) during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

Select **Option 6** to speak with a representative.

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.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 www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose to get first-time filer information and filing assistance, or can 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. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select e-alerts from the left navigation bar.
