

**Hall of the House of Representatives**  
84th General Assembly - Regular Session, 2003  
**Amendment Form**

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**Subtitle of House Bill No. 2662**

"AN ACT TO LEVY AN ADDITIONAL TOBACCO EXCISE TAX ON CIGARETTES OF  
TWENTY-FIVE DOLLARS (\$25.00) PER ONE THOUSAND (1,000) CIGARETTES."

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**Amendment No. 1 to House Bill No. 2662.**

Amend House Bill No. 2662 as originally introduced:

Page 1, delete lines 9 through 12 and substitute the following:

"AN ACT TO LEVY AN ADDITIONAL TOBACCO EXCISE TAX ON CIGARETTES OF SEVEN PERCENT (7%) OF THE GROSS INVOICE COST OF CIGARETTES TO A RETAILER; AND FOR OTHER PURPOSES."

AND

Page 1, delete lines 15 through 18 and substitute the following:

"AN ACT TO LEVY AN ADDITIONAL TOBACCO EXCISE TAX ON CIGARETTES OF SEVEN PERCENT (7%) OF THE GROSS INVOICE COST OF CIGARETTES TO A RETAILER."

AND

Page 1, delete lines 25 through 36 and substitute the following:

"26-57-804. Cigarette Excise Tax.

(a)(1) In addition to the excise or privilege taxes levied on cigarettes under §§ 26-57-208, 26-57-802, and 26-57-803, there is levied an additional tax of seven percent (7%) of the gross invoice cost of cigarettes sold by a wholesaler to a retailer.

(2) The additional tax on cigarettes shall be collected by the wholesaler acting as agent of the state from the retailer, who in turn shall pass on the tax to the consumer, if the retailer elects.

(3) The term "gross invoice cost" means the wholesaler's price for the product sold as listed on the invoice to the retailer before any deduction for allowances, whether manufacturer promotional allowances or otherwise, or for discounts of any kind.

(4) The term "manufacturer promotional allowances" means any payment or compensation given by a manufacturer of cigarettes to wholesalers or to retailers to promote the sale of cigarettes, and which the manufacturer requires the wholesaler to pass on to the retailer and the retailer to pass on to the retailer's customer."



AND

Page 2, line 1, delete “(d)” and substitute “(b)”

AND

Page 2, line 5, delete “(e)” and substitute “(c)”

The Amendment was read \_\_\_\_\_

By: Representative Mahony

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Chief Clerk