

**Hall of the House of Representatives**  
92nd General Assembly - Regular Session, 2019  
**Amendment Form**

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**Subtitle of Senate Bill No. 571**

TO PROVIDE FOR AN INDIVIDUAL INCOME TAX REDUCTION; TO PROVIDE FUNDING FOR THE  
INCOME TAX REDUCTION THROUGH A TAX ON E-CIGARETTES; AND TO CREATE THE CIGARETTE  
TAX AND INCOME TAX REFORM STUDY.

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**Amendment No. 3 to Senate Bill 571**

Amend Senate Bill No. 571 as engrossed, H3/29/19 (version: 03/29/2019 11:11:19 AM)

Page 1, line 36, delete "1%" and substitute "1.5%"

AND

Page 2, delete lines 9 through 16, and substitute the following:

"26-57-1601. Definitions.

As used in this subchapter, "vapor product" and "e-liquid product" mean the same as those terms are defined in § 26-57-203.

26-57-1602. Privilege tax.

There is levied a privilege tax of thirty percent (30%) of the invoice price, before discounts, on the following products sold in this state:

(1) An e-liquid product; and

(2)(A) A vapor product when the vapor product is sold as part of a system with an e-liquid product or as part of a bundled transaction with an e-liquid product.

(B) As used in this section, "bundled transaction" means the sale of two (2) or more products, including at least one (1) e-liquid product and at least one (1) vapor product, in which:

(i) The products are otherwise distinct and identifiable; and

(ii) The products are sold for one (1) nonitemized price."

AND

Page 3, delete lines 2 and 3, and substitute the following:



"The privilege tax levied under § 26-57-1602 applies to inventory and stocks of e-liquid products and vapor products purchased by a wholesaler or retailer on or after the effective date of this subchapter."

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

By: Representative L. Johnson

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Chief Clerk