

House Bill 731

By: Representative Stephens of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-11-2 of the Official Code of Georgia Annotated, relating to the
2 excise tax on tobacco products, so as to increase the amount of such tax with respect to
3 certain tobacco products; to provide for related matters; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-11-2 of the Official Code of Georgia Annotated, relating to the excise tax
8 on tobacco products, is amended by revising subsection (a) as follows:

9 "(a) An excise tax, in addition to all other taxes of every kind imposed by law, is imposed
10 upon the sale, receipt, purchase, possession, consumption, handling, distribution, or use of
11 cigars, cigarettes, and loose or smokeless tobacco in this state at the following rates:

12 (1) Little cigars: two and one-half mills each;

13 (2) All cigars other than little cigars: ~~23~~ 42 percent of the wholesale cost price, exclusive
14 of any trade, cash, or other discounts or any promotion, advertising, display, or similar
15 allowances;

16 (3) Cigarettes: ~~37¢~~ \$1.87 per pack of 20 cigarettes and a like rate, pro rata, for other size
17 packages; and

18 (4) Loose or smokeless tobacco: ~~10~~ 42 percent of the wholesale cost price, exclusive of
19 any trade, cash, or other discounts or any promotion, advertising, display, or similar
20 allowances."

21 style="text-align:center">**SECTION 2.**

22 All laws and parts of laws in conflict with this Act are repealed.