

# HOUSE BILL 1073

Q7

4lr1847

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By: **Delegate Barnes**

Introduced and read first time: February 7, 2024

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Tobacco Tax – Cigarettes – Rate Alteration**

3 FOR the purpose of altering the tobacco tax rate for cigarettes; requiring that all cigarettes  
4 used, possessed, or held in the State on or after a certain date are subject to the tax  
5 enacted by this Act; and generally relating to the tobacco tax.

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – General  
8 Section 12–105(a)  
9 Annotated Code of Maryland  
10 (2022 Replacement Volume and 2023 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
12 That the Laws of Maryland read as follows:

13 **Article – Tax – General**

14 12–105.

15 (a) The tobacco tax rate for cigarettes is:

16 (1) [~~\$3.75~~] **\$4.50** for each package of 20 cigarettes; and

17 (2) [~~17.5~~] **22.5** cents for each cigarette in a package of more than 20  
18 cigarettes.

19 SECTION 2. AND BE IT FURTHER ENACTED, That:

20 (1) as provided in § 12–105 of the Tax – General Article, as enacted by  
21 Section 1 of this Act, all cigarettes used, possessed, or held in the State on or after July 1,

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 2024, by any person for sale or use in the State shall be subject to the tax on cigarettes as  
2 enacted under Section 1 of this Act;

3 (2) the Comptroller may provide an alternative method of assessing and  
4 collecting the additional tax; and

5 (3) the revenue attributable to this requirement shall be remitted to the  
6 Comptroller no later than September 30, 2024.

7 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
8 1, 2024.