

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2489

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**Version:** As introduced

**Authors:** Davids and others

**Subject:** Cigarette excise tax and regulation

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### Overview

This bill treats retailers who provide cigarette rolling machines to their customers as manufacturers of cigarettes for excise tax and fire safety purposes. These changes would be effective on August 1, 2012, since the bill has no explicit effective date.

- 1 Cigarette excise tax; definition of a cigarette.** Includes in the definition of "cigarette" for excise tax purposes the product of a cigarette rolling machine provided by a retailer that permits a customer to produce tobacco rolls or tubes.
- 2 Cigarette excise tax; definition of manufacturer.** Includes in the definition of "manufacturer" for excise tax purposes a retailer that maintains machines for use by its customers to produce tobacco rolls or tubes.
- 3 Cigarette fire safety; definition of a cigarette.** Includes in the definition of "cigarette" for fire safety purposes the product of a cigarette rolling machine provided by a retailer that permits a customer to produce tobacco rolls or tubes.
- 4 Cigarette fire safety; definition of manufacturer.** Includes in the definition of "manufacturer" for fire safety purposes a retailer that maintains machines for use by its customers to produce tobacco rolls or tubes.