

File Number: H.F. 2314
Version: As introduced

Date: March 15, 2017

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Subject: Moist snuff tax restructured

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Moist snuff is currently subject to a tax at the rate of 95% of the wholesale price or a minimum tax equal to the excise tax imposed on a pack of cigarettes. HF 2314 modifies the tax for moist snuff based on the weight of each container of snuff. For containers weighing 1.2 ounces or less, the rate is the greater of 95% of the wholesale price or the excise tax on cigarettes. This bill also clarifies that when more than one container is packaged together, the tax is imposed on each container. For containers over 1.2 ounces, the rate is the greater of 95% of the wholesale price or the excise tax on cigarettes, multiplied by the number of ounces in a container, divided by 1.2.