

House Bill 110

By: Representatives Powell of the 171st, Stephens of the 164th, Harrell of the 106th,
Williamson of the 115th, Kelley of the 16th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes
2 on tobacco products, so as to change certain definitions regarding such taxes; to provide an
3 effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

6 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
7 tobacco products, is amended in Code Section 48-11-1, relating to definitions regarding such
8 taxes, by revising paragraph (1) as follows:

9 "(1) 'Cigar' means any roll for smoking made wholly or in part of tobacco when the cover
10 of the roll is also tobacco. Such term shall include a little cigar."

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

12 This Act shall become effective upon its approval by the Governor or upon its becoming law
13 without such approval.

14 style="text-align:center">**SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.