

House Bill 420

By: Representatives Blackmon of the 146<sup>th</sup>, Stephens of the 164<sup>th</sup>, Rhodes of the 120<sup>th</sup>, Smith of the 133<sup>rd</sup>, and Martin of the 49<sup>th</sup>

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 and vaping products, so as to change certain definitions regarding such taxes; to  
3 provide an 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 and vaping products, is amended in Code Section 48-11-1, relating to definitions  
8 regarding such taxes, by revising paragraph (6) as follows:

9 "(6) '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

**SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.