

House Bill 877

By: Representatives Nimmer of the 178th, Dempsey of the 13th, Burns of the 159th, Pirkle of the 155th, Shaw of the 176th, 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 lessen the tax rate on modified risk tobacco products; to provide
3 for related matters; to provide for an effective date; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
8 tobacco products, is amended in Code Section 48-11-2, relating to the excise tax rate on
9 tobacco products, by adding a new subsection to read as follows:

10 "(d.1) The taxes levied by this chapter shall be reduced by 50 percent for any product
11 included in a modified risk tobacco product order issued by the secretary of the United
12 States Department of Health and Human Services pursuant to 21 U.S.C. Section 387k(g)(1)
13 or by 25 percent for any product included in a modified risk tobacco product order issued
14 by the secretary of the United States Department of Health and Human Services pursuant
15 to 21 U.S.C. Section 387k(g)(2)."

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

17 This Act shall become effective on July 1, 2018.

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

19 All laws and parts of laws in conflict with this Act are repealed.