

2011 -- H 5158

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LC00479  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

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A N A C T

RELATING TO TAXATION - CIGARETTE TAX

Introduced By: Representatives Phillips, Reilly, Brien, Bennett, and Newberry

Date Introduced: January 27, 2011

Referred To: House Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-20-12 of the General Laws in Chapter 44-20 entitled "Cigarette  
2 Tax" is hereby amended to read as follows:

3           **44-20-12. Tax imposed on cigarettes sold.** -- A tax is imposed on all cigarettes sold or  
4 held for sale in the state. The payment of the tax to be evidenced by stamps, which may be  
5 affixed only by licensed distributors to the packages containing such cigarettes. Any cigarettes on  
6 which the proper amount of tax provided for in this chapter has been paid, payment being  
7 evidenced by the stamp, is not subject to a further tax under this chapter. The tax is at the rate of  
8 ~~one hundred seventy three (173)~~ one hundred twenty-three (123) mills for each cigarette.

9           SECTION 2. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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- 1 This act would reduce the cigarette tax by one dollar (\$1.00) per pack.
- 2 This act would take effect upon passage.

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