

2013 -- S 0273

=====
LC00890
=====

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

—————
A N A C T

RELATING TO TAXATION - CIGARETTE TAX

Introduced By: Senators Walaska, and Lombardo

Date Introduced: February 12, 2013

Referred To: Senate 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 five (175)~~ two hundred twenty (220) mills for each cigarette.

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

=====
LC00890
=====

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - CIGARETTE TAX

- 1 This act would increase the cigarette tax by 45 mills per cigarette, the equivalent of a
- 2 ninety cent (90¢) increase on a twenty (20) cigarette pack.
- 3 This act would take effect upon passage.

=====
LC00890
=====