

2013 -- S 0610

=====
LC01602
=====

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: March 06, 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) mills for each cigarette.

9 Beginning on January 1, 2014, and ending on December 31, 2017, an additional tax of
10 twenty-five cents (\$.25) per pack of twenty (20) cigarettes shall be imposed. Said additional tax
11 revenue shall be deposited into a restricted receipt account to be used by the Rhode Island
12 turpike and bridge authority for bridge maintenance.

13 SECTION 2. This act shall take effect on January 1, 2014.

=====
LC01602
=====

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 twenty-five cents (\$.25) per pack for a three
2 (3) year period. The additional revenue would be deposited into a restricted receipt account to be
3 used by the Rhode Island turnpike and bridge authority for bridge maintenance.

4 This act would take effect on January 1, 2014.

=====
LC01602
=====