

STATEMENT OF PURPOSE

RS30426 / H0199

This legislation amends the Cigarette and Tobacco Products Taxes statute to include electronic smoking products and devices into the tobacco products definition to include all forms of tobacco, nicotine, and smoking devices. The bill provides parity between traditional tobacco products and new and emerging smoking devices.

FISCAL NOTE

Incorporation into current tax collection methods for traditional tobacco products will create a minimal disruption or additional burden to the current tax collection system and will provide positive revenue for the state.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).