

REVISED

## STATEMENT OF PURPOSE

RS30694 / H0331

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. Currently Idaho collects approximately \$12 to \$15 million in tobacco taxes. This legislation could increase collections by approximately \$10 to \$15 million. Additional revenue collected from this legislation will be used to lower property taxes. The overall tax burden to Idahoans will be neutral.

### Contact:

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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).