

HOUSE BILL ANALYSIS

SB 6483

Brief Description: Authorizing the transfer of enforcement of cigarette and tobacco taxes to the liquor control board.

Sponsor: Senator West.

Hearing: February 23, 1998

BACKGROUND:

In 1997, the enforcement authority for cigarette and tobacco tax laws was transferred to the Liquor Control Board from the Department of Revenue. One section that included, among the board's current duties, the authority for the board and its enforcement agents to enforce the cigarette and tobacco tax laws, also contained provisions that required the Liquor Control Board to reduce lost revenue from cigarette tax evasion by 50% in five years through active enforcement and negotiated agreements with Indian tribes. The Governor vetoed this section, and with the veto eliminated the Board's authorizing language. In his veto message, the Governor did indicate support for the transfer of enforcement to the Liquor Control Board but objected to the other provisions contained in the section.

SUMMARY OF BILL:

The Liquor Control Board and its enforcement agents are authorized to enforce the cigarette and tobacco tax laws.

RULES AUTHORITY: The bill does not contain provisions addressing the rule making powers of an agency.

FISCAL NOTE: Not requested.

EFFECTIVE DATE: Ninety days after adjournment of session in which bill is passed.