

HB 2542 - DIGEST

(DIGEST AS ENACTED)

Allows, in accordance with federal law and rules prescribed by the department, an enrolled member of a federally recognized Indian tribe to purchase cigarettes from an Indian tribal organization under the jurisdiction of the member's tribe for the member's own use exempt from the applicable taxes imposed by this act.

Declares that any person, who purchases cigarettes from an Indian tribal organization and who is not an enrolled member of the federally recognized Indian tribe within whose jurisdiction the sale takes place, is not exempt from the applicable taxes imposed by this act.