

**SB 6951 - DIGEST**

Provides for a tax on the sale, handling, or distribution of moist snuff in an amount equal to fifty cents per container.

Asserts that payment of the tax imposed or exemption from such tax must be evidenced by: (1) Stamps affixed to each container of moist snuff; or

(2) Some other indicia of tax payment or exemption applied to each container of moist snuff, as authorized.

Declares that no person other than a licensed distributor may possess unstamped moist snuff within this state for sale, handling, or distribution.