

FINAL BILL REPORT

HB 2019

C 334 L 11
Synopsis as Enacted

Brief Description: Concerning the deposit of the additional cigarette tax.

Sponsors: Representative Dunshee.

House Committee on Ways & Means
Senate Committee on Ways & Means

Background:

The cigarette tax is added directly to the price of cigarettes before the sales tax is applied. The cigarette tax is due from the first person who sells, uses, consumes, handles, possesses, or distributes the cigarettes in the state. The cigarette tax rate is \$3.025 per pack of 20 cigarettes. The taxpayer pays the cigarette tax by purchasing cigarette tax stamps that are placed on cigarette packs.

Since July 1, 2009, all cigarette taxes have been deposited in the State General Fund, except for the \$0.60 per pack tax that is deposited in the Education Legacy Trust Account.

Summary:

Beginning July 1, 2010, the \$0.60 per pack cigarette tax that is deposited in the Education Legacy Trust Account is deposited in the State General Fund.

Votes on Final Passage:

House	67	29
Senate	40	8

Effective: May 12, 2011

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.