

2SHB 1873 - H AMD TO H AMD (H-3119.1/19) **884**

By Representative Stokesbary

NOT ADOPTED 04/26/2019

1 On page On page 4, line 4 of the striking amendment, after "(3)"
2 insert "'Heated tobacco product' means a product containing tobacco
3 that produces an inhalable aerosol by: (a) Heating the tobacco by
4 means of an electronic device without combustion of the tobacco; or
5 (b) Heat generated from a combustion source that only or primarily
6 heats rather than burns the tobacco.

7 (4)"

8
9 Renumber the remaining subsections consecutively and correct any
10 internal references accordingly.

11
12 On page 5, line 22, of the striking amendment, after "**Sec. 203.**"
13 insert "(1) There is levied and collected a tax upon the sale,
14 handling, or distribution of all heated tobacco products in this state
15 at the rate of sixty cents per ounce of tobacco, plus a proportionate
16 tax at the like rate on any fractional parts of an ounce. The tax on
17 heated tobacco products is imposed based on the net weight of tobacco
18 as listed by the manufacturer.

19 (2) The tax imposed on a product under this chapter must be
20 reduced by fifty percent if that same product is issued a modified
21 risk tobacco product order by the secretary of the United States
22 department of health and human services pursuant to Title 21 U.S.C.
23 Sec. 387k(g)(1).

24

25 NEW SECTION. **Sec. 204.**"

26

27

1 Renumber the remaining sections consecutively and correct any
2 internal references accordingly.
3

EFFECT: Adds a tax on heated tobacco products at the rate of sixty cents per ounce of tobacco, plus a proportionate tax at the like rate on any fractional parts of an ounce. Defines "heated tobacco product."

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