

Senate Bill 65

By: Senator Cagle of the 49th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to cigar
2 and cigarette taxes, so as to change certain definitions regarding such taxes; to provide an
3 effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to cigar and
7 cigarette taxes, is amended by striking Code Section 48-11-1, relating to definitions
8 regarding such taxes, and inserting in its place a new Code Section 48-11-1 to read as
9 follows:

10 "48-11-1.

11 As used in this chapter, the term:

12 (1) 'Cigar' means any roll for smoking made wholly or in part of tobacco when the cover
13 of the roll is also tobacco.

14 (2) 'Cigarette' means any roll for smoking made wholly or in part of tobacco when the
15 cover of the roll is paper or any substance other than tobacco.

16 (3) 'Dealer' means any person other than a distributor who is engaged in this state in the
17 business of selling cigars or cigarettes directly to the ultimate consumer of the cigars or
18 cigarettes.

19 (4) 'Distributor' means any person who:

20 (A) Maintains a warehouse, warehouse personnel, and salesmen who regularly contact
21 and call on dealers; and

22 (B) Is engaged in the business of:

23 (i) Manufacturing cigars or cigarettes in this state, importing cigars or cigarettes into
24 this state, or purchasing cigars or cigarettes from other manufacturers or distributors;
25 and

1 (ii) Selling the cigars or cigarettes to dealers in this state for resale, but is not in the
2 business of selling the cigars or cigarettes directly to the ultimate consumer of the
3 cigars or cigarettes.

4 (5) 'First taxable transaction' means the first sale, receipt, purchase, possession,
5 consumption, handling, distribution, or use of cigars or cigarettes within this state.

6 (6) 'Sale' means any sale, transfer, exchange, theft, barter, gift, or offer for sale and
7 distribution in any manner or by any means whatever.

8 (7) 'Stamp' means any impression, device, stamp, label, or print manufactured, printed,
9 made, or affixed as prescribed by the commissioner.

10 (8) 'Vending machine' means any coin-in-the-slot device used for the automatic
11 merchandising of cigars or cigarettes."

12 **SECTION 2.**

13 This Act shall become effective upon its approval by the Governor or upon its becoming law
14 without such approval.

15 **SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.