

House Bill 1065

By: Representatives Royal of the 140<sup>th</sup>, Sims of the 130<sup>th</sup>, and Borders of the 142<sup>nd</sup>

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, cigarettes, or loose or smokeless tobacco directly to the  
18 ultimate consumer of the cigars, cigarettes, or loose or smokeless tobacco.

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

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

22 (B) Is engaged in the business of:

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

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

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

8 (6) 'Loose or smokeless tobacco' means granulated, plug cut, crimp cut, ready rubbed,  
9 and other smoking tobacco; snuff or snuff flour; cavendish; plug and twist tobacco;  
10 fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and  
11 sweepings of tobacco; and other kinds and forms of tobacco, prepared in such manner as  
12 to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and  
13 smoking but does not include cigarettes or cigars or tobacco purchased for the  
14 manufacture of cigarettes by cigarette distributors.

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

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

19 (9) 'Vending machine' means any coin-in-the-slot device used for the automatic  
20 merchandising of cigars, cigarettes, or loose or smokeless tobacco."

## 21 **SECTION 2.**

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

## 24 **SECTION 3.**

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