

House Bill 1138

By: Representatives Coan of the 101st, Ehrhart of the 36th, Burns of the 157th, Knox of the 24th, Roberts of the 154th, and others

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes
2 on tobacco products, so as to provide for applicability of such tax with respect to moist snuff;
3 to provide for a definition; to provide for tax rate and computation procedures; to repeal
4 conflicting laws; and for other purposes.

5 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

6 **SECTION 1.**

7 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
8 tobacco products, is amended in Code Section 48-11-1, relating to definitions, by adding a
9 new paragraph to read as follows:

10 "(19.1) 'Moist snuff' means any finely cut, ground, or powdered tobacco that is not
11 intended to be smoked but shall not include any finely cut, ground, or powdered tobacco
12 that is intended to be placed in the nasal cavity."

13 **SECTION 2.**

14 Said chapter is further amended in Code Section 48-11-2, relating to tobacco excise tax, by
15 revising subsection (a) as follows:

16 "(a) An excise tax, in addition to all other taxes of every kind imposed by law, is shall be
17 imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution,
18 or use of cigars, cigarettes, and loose or smokeless tobacco in this state at the following
19 rates:

20 (1) Little cigars weighing not more than three pounds per thousand: two and one-half
21 mills each;
22 (2) All other cigars: 23 percent of the wholesale cost price, exclusive of any trade, cash,
23 or other discounts or any promotion, advertising, display, or similar allowances;
24 (3) Cigarettes: 37¢ per pack of 20 cigarettes and a like rate, pro rata, for other size
25 packages; and

(4) Loose or smokeless tobacco other than moist snuff: 10 percent of the wholesale cost price, exclusive of any trade, cash, or other discounts or any promotion, advertising, display, or similar allowances; or

(5) Moist snuff: 15¢ per ounce of moist snuff and a like rate, pro rata, on all fractional parts of an ounce thereof. Such tax shall be computed based on the net weight as listed by the manufacturer."

SECTION 3.

8 All laws and parts of laws in conflict with this Act are repealed.