

House Bill 1197

By: Representatives Stephens of the 164<sup>th</sup>, Sims of the 169<sup>th</sup>, Tumlin of the 38<sup>th</sup>, Fludd of the 66<sup>th</sup>, Williams of the 165<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

To amend Code Section 48-11-2 of the Official Code of Georgia Annotated, relating to the excise tax on tobacco products, so as to increase the amount of such tax with respect to cigarettes; to provide for an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-11-2 of the Official Code of Georgia Annotated, relating to the excise tax on tobacco products, is amended by revising subsection (a) as follows:

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

(1) Little cigars weighing not more than three pounds per thousand: two and one-half mills each;

(2) All other cigars: 23 percent of the wholesale cost price, exclusive of any trade, cash, or other discounts or any promotion, advertising, display, or similar allowances;

(3) Cigarettes: ~~37¢~~ \$1.37 per pack of 20 cigarettes and a like rate, pro rata, for other size packages; and

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

**SECTION 2.**

This Act shall become effective on July 1, 2008.

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- SECTION 3.
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- All laws and parts of laws in conflict with this Act are repealed.