

House Bill 1227

By: Representatives Lewis of the 15<sup>th</sup>, Day of the 163<sup>rd</sup>, Martin of the 47<sup>th</sup>, and Williams of the 4<sup>th</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 taxes  
2 on tobacco products, so as to provide for utilization of digital based cigarette stamp  
3 processes; to provide a short title; to provide for dates and stages of implementation; to  
4 provide for related matters; to provide for an effective date; to repeal conflicting laws; and  
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 This Act shall be known and may be cited as the "Anti-cigarette Smuggling Act."

9 **SECTION 2.**

10 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on  
11 tobacco products, is amended by adding a new Code section to read as follows:

12 "48-11-3.1.

13 (a) The department shall utilize appropriate new technology on a state-wide basis which  
14 implements digital based cigarette stamp processes that will further ensure against forgery  
15 and tax evasion and aid the department in enforcement. Said technology shall feature  
16 instant verification of the validity of a stamp by an enforcement officer without the use of  
17 a central data base and shall enable the department to track and trace individual packages  
18 of cigarettes.

19 (b) No later than October 1, 2008, the department shall issue a request for proposals to  
20 qualified vendors for technology meeting the requirements of subsection (a) of this Code  
21 section.

22 (c) No later than January 1, 2009, the department shall develop and implement a pilot  
23 program to determine the most beneficial manner of implementing the technology meeting  
24 the requirements of subsection (a) of this Code section.

1 (d) No later than October 1, 2009, the department shall complete state-wide  
2 implementation of the technology meeting the requirements of subsection (a) of this Code  
3 section."

4 **SECTION 3.**

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

7 **SECTION 4.**

8 All laws and parts of laws in conflict with this Act are repealed.