

Senate Bill 472

By: Senators Shafer of the 48th, Rogers of the 21st, Tolleson of the 20th, Hamrick of the 30th, Stoner of the 6th and others

AS PASSED SENATE

**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, subject to appropriation by the General Assembly, for
3 utilization of digital based cigarette stamp processes; to provide a short title; to provide for
4 related matters; to provide for an effective date contingent on funding; to repeal conflicting
5 laws; and 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 Subject to appropriation by the General Assembly, the department shall utilize appropriate
14 new technology which implements digital based cigarette stamp processes that will further
15 ensure against forgery and tax evasion and aid the department in enforcement."

16 **SECTION 3.**

17 This Act shall become effective July 1, 2008, only if funds are specifically appropriated for
18 purposes of this Act in an appropriations Act making specific reference to this Act and shall
19 become effective when funds so appropriated become available for expenditure.

20 **SECTION 4.**

21 All laws and parts of laws in conflict with this Act are repealed.