

House Bill 726 (AS PASSED HOUSE AND SENATE)

By: Representatives Tanner of the 9th, Powell of the 32nd, Harrell of the 106th, Peake of the 141st, Duncan of the 26th, 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 clarify that certain charges are not subject to state excise tax;
3 to provide for related matters; to provide an effective date; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
8 tobacco products, is amended by revising subsection (f) of Code Section 48-11-2, relating
9 to the rate of the excise tax on tobacco products, as follows:

10 "(f)(1) The amount of taxes advanced and paid to the state as provided in this Code
11 section shall be added to and collected as a part of the sales price of the cigars, cigarettes,
12 or loose or smokeless tobacco sold or distributed. The amount of the tax shall be stated
13 separately from the price of the cigars, cigarettes, or loose or smokeless tobacco.

14 (2) If the dealer or distributor separately states the amount of any federal excise tax or
15 shipping charges on the sales invoice for the tobacco product, such amount shall not be
16 taxed pursuant to this chapter."

17 style="text-align:center">**SECTION 2.**

18 This Act shall become effective on July 1, 2016.

19 style="text-align:center">**SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.