

House Bill 670

By: Representatives Beverly of the 143rd, Mitchell of the 88th, Bruce of the 61st, Cannon of the 58th, Thomas of the 39th, 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 and vaping products, so as to revise the rate of the tax on tobacco and vaping
3 products; to provide an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
7 tobacco and vaping products, is amended by revising subsection (a) of Code Section 48-11-2,
8 relating to excise tax, rate on tobacco products, retail selling price before addition of tax,
9 exemptions, collection and payment on first transaction, dealers or distributors, tax separately
10 identified, and collection as follows:

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

15 ~~(1) Little cigars: two and one-half mills each;~~

16 ~~(2) All cigars other than little cigars: 23 percent of the wholesale cost price, exclusive~~
 17 ~~of any trade, cash, or other discounts or any promotion, advertising, display, or similar~~
 18 ~~allowances;~~
 19 (1) Cigars: 40 percent of the wholesale cost price, exclusive of any trade, cash, or other
 20 discounts or any promotion, advertising, display, or similar allowances;
 21 ~~(3)(2) Cigarettes: 37¢ \$2.00 per pack of 20 cigarettes and a like rate, pro rata, for other~~
 22 ~~size packages;~~
 23 ~~(4)(3) Loose or smokeless tobacco: 40 percent of the wholesale cost price, exclusive~~
 24 ~~of any trade, cash, or other discounts or any promotion, advertising, display, or similar~~
 25 ~~allowances;~~
 26 ~~(5) Consumable vapor products in a closed system: 5¢ per fluid milliliter;~~
 27 ~~(6)(4) Consumable vapor products: in an open system: 7 40 percent of the wholesale cost~~
 28 ~~price, exclusive of any trade, cash, or other discounts or any promotion, advertising,~~
 29 ~~display, or similar allowances; and~~
 30 ~~(7)(5) Vapor devices that contain any consumable vapor product at the time of sale and~~
 31 ~~which are not designed or intended to be reused or refilled: 7 40 percent of the wholesale~~
 32 ~~cost price, exclusive of any trade, cash, or other discounts or any promotion, advertising,~~
 33 ~~display, or similar allowances."~~

34 **SECTION 2.**

35 This Act shall become effective on July 1, 2021.

36 **SECTION 3.**

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