

House Bill 423

By: Representatives Blackmon of the 146th, Stephens of the 164th, Newton of the 123rd,
Rhodes of the 120th, and Smith of the 133rd

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 change certain definitions regarding such taxes; to
3 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 in Code Section 48-11-1, relating to definitions
8 regarding such taxes, by revising paragraph (6) as follows:

9 "(6) 'Cigar' means any roll for smoking made wholly or in part of tobacco when the cover
10 of the roll is also tobacco. Such term shall include a little cigar."

11 **SECTION 2.**

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

14

SECTION 3.

15 All laws and parts of laws in conflict with this Act are repealed.