

House Bill 96

By: Representatives Park of the 107th, Hugley of the 141st, Au of the 50th, Griffin of the 149th,
Clark of the 108th, 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 increase the rate of the tax on each pack of
3 cigarettes; to set the rate of the tax on each pack of cigarettes to the national average tax on
4 cigarettes, as determined by the commissioner, in future tax years; to repeal conflicting laws;
5 and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on
9 tobacco and vaping products, is amended by revising paragraph (3) of subsection (a) of Code
10 Section 48-11-2, relating to excise tax imposed, rates for tobacco and vaping products,
11 exemptions, collection and payment, and tax separately identified, as follows:

12 "(3) Cigarettes: ~~37¢~~ \$1.37 per pack of 20 cigarettes and a like rate, pro rata, for other size
13 packages, provided that this tax shall be set to the national average tax on cigarettes, as
14 determined by the commissioner, beginning January 1, 2026, and reset to the national
15 average tax on cigarettes, as determined by the commissioner, on the first day of each
16 year thereafter;"

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SECTION 2.

18 All laws and parts of laws in conflict with this Act are repealed.