



General Assembly

Amendment

February Session, 2002

LCO No. 2050



Offered by:

SEN. LEBEAU, 3rd Dist.

SEN. FONFARA, 1st Dist.

SEN. LOONEY, 11th Dist.

SEN. DAILY, 33rd Dist.

SEN. GAFFEY, 13th Dist.

SEN. GUGLIELMO, 35th Dist.

To: Subst. Senate Bill No. 37

File No. 3

Cal. No. 23

"AN ACT CONCERNING THE RATES OF STATE CIGARETTE TAXES."

1 After the last section, insert the following:

2 "Sec. 4. Subsection (a) of section 12-330c of the general statutes, as
3 amended by section 29 of public act 01-6 of the June special session, is
4 repealed and the following is substituted in lieu thereof (*Effective April*
5 *3, 2002*):

6 (a) (1) A tax is imposed on all tobacco products held in this state by
7 any person. Except as otherwise provided in subdivision (2) of this
8 subsection with respect to the rate of tax on snuff tobacco products, the
9 tax shall be imposed at the rate of [twenty] forty-eight per cent of the
10 wholesale sales price of such products.

11 (2) The tax shall be imposed on snuff tobacco products, on the net
12 weight as listed by the manufacturer, as follows: [Forty] Ninety-seven

13 cents per ounce of snuff and a proportionate tax at the like rate on all
14 fractional parts of an ounce of snuff.

15 Sec. 5. (*Effective from passage*) (a) An excise tax of twenty-eight per
16 cent of the wholesale sales price of tobacco products, as defined in
17 section 12-330a of the general statutes, and an excise tax of fifty-seven
18 cents per ounce of snuff tobacco products is hereby imposed, on April
19 3, 2002, upon all distributors, as defined in said section 12-330a,
20 licensed under the provisions of chapter 214a of the general statutes.
21 Payment of the tax shall be for the account of the purchaser or
22 consumer of such products and shall be evidenced by the affixing of
23 stamps to the packages containing the products as provided in said
24 chapter 214a.

25 (b) Each such licensed distributor shall, not later than May 1, 2002,
26 file with the Commissioner of Revenue Services, on forms prescribed
27 by said commissioner, a report which shall show the value or weight,
28 whichever is relevant for purposes of the tax imposed under this
29 section, of the tobacco products in inventory as of the close of business
30 on April 2, 2002, or at midnight on said date, upon which inventory
31 the tax under subsection (a) of this section shall be imposed. Failure to
32 file such report when due shall be sufficient reason to revoke the
33 license of the distributor, as the case may be."