



General Assembly

January Session, 2003

Amendment

LCO No. 5463

SB0090805463SR0

Offered by:

SEN. MCKINNEY, 28th Dist.

To: Subst. Senate Bill No. 908

File No. 87

Cal. No. 100

"AN ACT CONCERNING SECONDHAND SMOKE IN WORK PLACES."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-296 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective July 1, 2003*):

5 A tax is imposed on all cigarettes held in this state by any person for
6 sale, said tax to be at the rate of [fifty-five] fifty-seven and one-half
7 mills for each cigarette and the payment thereof shall be for the
8 account of the purchaser or consumer of such cigarettes and shall be
9 evidenced by the affixing of stamps to the packages containing the
10 cigarettes as provided in this chapter.

11 Sec. 502. Section 12-316 of the general statutes is repealed and the
12 following is substituted in lieu thereof (*Effective July 1, 2003*):

13 A tax is hereby imposed at the rate of [fifty-five] fifty-seven and

14 one-half mills for each cigarette upon the storage or use within this
15 state of any unstamped cigarettes in the possession of any person other
16 than a licensed distributor or dealer, or a carrier for transit from
17 without this state to a licensed distributor or dealer within this state.
18 Any person, including distributors, dealers, carriers, warehousemen
19 and consumers, last having possession of unstamped cigarettes in this
20 state shall be liable for the tax on such cigarettes if such cigarettes are
21 unaccounted for in transit, storage or otherwise, and in such event a
22 presumption shall exist for the purpose of taxation that such cigarettes
23 were used and consumed in Connecticut.

24 Sec. 503. (NEW) (*Effective July 1, 2003*) There shall be allocated to the
25 board of trustees of the Tobacco and Health Trust Fund for the fiscal
26 year beginning July 1, 2003, not less than eight million dollars of the
27 revenue received under sections 12-296 and 12-316 of the general
28 statutes, as amended by this act. Such funds shall be used by the board
29 to operate tobacco prevention, control and cessation programs and
30 shall be expended solely on the authority of the board."