



General Assembly

January Session, 2011

Raised Bill No. 865

LCO No. 2710

02710_____GL_

Referred to Committee on General Law

Introduced by:
(GL)

AN ACT CONCERNING THE TAXATION OF SNUFF TOBACCO PRODUCTS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-330c of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2011*):

3 (a) [(1)] A tax is imposed on all untaxed tobacco products, including
4 snuff tobacco products, held in this state by any person. [Except as
5 otherwise provided in subdivision (2) of this subsection with respect to
6 the rate of tax on snuff tobacco products, the] The tax shall be imposed
7 at the rate of twenty-seven and one-half per cent of the wholesale sales
8 price of such products.

9 [(2) The tax shall be imposed on snuff tobacco products, on the net
10 weight as listed by the manufacturer, as follows: Fifty-five cents per
11 ounce of snuff and a proportionate tax at the like rate on all fractional
12 parts of an ounce of snuff.]

13 (b) Said tax shall be imposed on the distributor or the unclassified
14 importer at the time the tobacco product is manufactured, purchased,

15 imported, received or acquired in this state.

16 (c) Said tax shall not be imposed on any tobacco products which (1)
17 are exported from the state, or (2) are not subject to taxation by this
18 state pursuant to any laws of the United States.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2011</i>	12-330c

Statement of Purpose:

To tax snuff tobacco products based on an ad valorem method of taxation and not on a weight-based method.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]