

Introduced: 2/8/73
Referred: Health, Welfare &
Education and Finance

1 IN THE HOUSE

BY THE HEALTH, WELFARE
AND EDUCATION COMMITTEE

2 HOUSE BILL NO. 196

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to tobacco tax."

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

8 * Section 1. AS 43.50 is amended by adding new sections to read:

9 ARTICLE 2. ADDITIONAL TOBACCO [CIGARETTE] TAX.

10 Sec. 43.50.200. TAX ON SMALL CIGARS. (a) There is levied an
11 excise tax of four mills on each small cigar imported or acquired in
12 this state.

13 (b) The tax levied by this section shall be administered and col-
14 lected in the same manner as the tax levied by secs. 10 - 180 of this
15 chapter, except that receipts from the tax shall be deposited in the
16 general fund. The penalties established in secs. 10 - 180 of this
17 chapter apply to the tax levied in this section.

18 (c) As used in this section, "small cigar" means a roll for
19 smoking which does not exceed 12 centimeters in length and 9 millimeters
20 in diameter, made wholly or partly of tobacco, whether the tobacco is
21 flavored, adulterated, or mixed with another ingredient, if the wrapper
22 or cover of the roll is made of tobacco.

23 Sec. 43.50.210. TAX ON CIGARS. (a) There is levied an excise
24 tax of 22 mills on each cigar imported or acquired in this state.

25 (b) The tax levied by this section shall be administered and
26 collected in the same manner as the tax levied by secs. 10 - 180 of
27 this chapter, except that receipts from the tax shall be deposited in
28 the general fund. The penalties established in secs. 10 - 180 of this
29 chapter apply to the tax levied in this section.

1 (c) As used in this section, "cigar" means a roll for smoking
2 which exceeds 12 centimeters in length and 9 millimeters in diameter,
3 made wholly or partly of tobacco, whether the tobacco is flavored,
4 adulterated, or mixed with another ingredient, if the wrapper or cover
5 of the roll is made of tobacco.
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