

CHAPTER 35
HB 488-FN – FINAL VERSION

6Mar2013... 0339h
04/18/13 1213s

2013 SESSION

13-0577
09/10

HOUSE BILL ***488-FN***

AN ACT changing the definition of “cigarette” under the tobacco tax to match the definition of “cigarette” under the Master Settlement Agreement.

SPONSORS: Rep. Almy, Graf 13

COMMITTEE: Ways and Means

ANALYSIS

This bill changes the definition of “cigarette” under the tobacco tax to match the definition of “cigarette” under the Master Settlement Agreement.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears [~~in brackets and struck through~~].
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Thirteen

AN ACT changing the definition of “cigarette” under the tobacco tax to match the definition of “cigarette” under the Master Settlement Agreement.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 35:1 Tobacco Tax; Definition of Cigarette. RSA 78:1, XVII is repealed and reenacted to read as
2 follows:

3 XVII.(a) In conformity with RSA 541-C:2, IV, “cigarette” means any product that contains
4 nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or
5 contains:

6 (1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco;
7 or

8 (2) Tobacco, in any form, that is functional in the product, which, because of its
9 appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered
10 to, or purchased by, consumers as a cigarette; or

11 (3) Any roll of tobacco wrapped in any substance containing tobacco which, because
12 of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be
13 offered to, or purchased by, consumers as a cigarette described in subparagraph (a)(1).

14 (b) The term “cigarette” includes “roll-your-own” (i.e., any tobacco which, because of its
15 appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased
16 by, consumers as tobacco for making cigarettes). For purposes of this definition of “cigarette,” 0.09
17 ounces of “roll-your-own” tobacco shall constitute one individual “cigarette.”

18 35:2 Effective Date. This act shall take effect upon its passage.

19 Approved: May 31, 2013

20 Effective Date: May 31, 2013