

§4403. Tax on tobacco products**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)**

1. Smokeless tobacco. A tax is imposed on smokeless tobacco, including chewing tobacco and snuff, at the rate of:

A. On amounts of smokeless tobacco packaged for sale to the consumer in a package that contains one ounce or more of smokeless tobacco, \$2.02 per ounce and prorated; and [PL 2009, c. 213, Pt. H, §1 (NEW); PL 2009, c. 213, Pt. H, §3 (AFF).]

B. On smokeless tobacco packaged for sale to the consumer in a package that contains less than one ounce of smokeless tobacco, \$2.02 per package. [PL 2009, c. 213, Pt. H, §1 (NEW); PL 2009, c. 213, Pt. H, §3 (AFF).]

Beginning January 2, 2020, the tax rates in this subsection are subject to adjustment pursuant to subsection 5.

[PL 2019, c. 530, Pt. A, §3 (AMD).]

2. (TEXT EFFECTIVE UNTIL 1/01/24) Other tobacco. A tax is imposed on cigars, pipe tobacco and other tobacco intended for smoking at the rate of 20% of the wholesale sales price beginning October 1, 2005. Beginning January 2, 2020, a tax is imposed on all tobacco products, other than those subject to tax under subsection 1, at the rate of 43% of the wholesale sales price. Beginning January 2, 2020, the tax rate imposed pursuant to this subsection is subject to adjustment pursuant to subsection 5.

[PL 2019, c. 530, Pt. A, §4 (AMD).]

2. (TEXT EFFECTIVE 1/01/24) Other tobacco. Beginning January 2, 2020, a tax is imposed on all tobacco products, other than those subject to tax under subsection 1, at the rate of 43% of the wholesale sales price. Beginning January 1, 2024, a tax is imposed on all tobacco products, other than those subject to tax under subsection 1, at the rate of 43% of the cost price. Beginning January 2, 2020, the tax rate imposed pursuant to this subsection is subject to adjustment pursuant to subsection 5.

[PL 2023, c. 441, Pt. E, §16 (AMD); PL 2023, c. 441, Pt. E, §28 (AFF).]

3. (TEXT EFFECTIVE UNTIL 1/01/24) Imposition. The tax is imposed at the time the distributor brings or causes to be brought into this State tobacco products that are for sale to consumers or to retailers or for use or at the time tobacco products are manufactured or fabricated in this State for sale in this State.

[PL 2005, c. 627, §9 (AMD).]

3. (TEXT EFFECTIVE 1/01/24) Imposition. The tax is imposed at the time the distributor or remote retail seller brings or causes to be brought into this State tobacco products that are for sale or for use or at the time tobacco products are manufactured or fabricated in this State for sale in this State.

[PL 2023, c. 441, Pt. E, §17 (AMD); PL 2023, c. 441, Pt. E, §28 (AFF).]

4. (TEXT EFFECTIVE UNTIL 1/01/24) Exclusion. The tax imposed on tobacco products does not apply to those products exported from this State or to any tobacco products which under laws of the United States may not be subject to taxation by this State.

[PL 1985, c. 783, §16 (NEW).]

4. (TEXT REPEALED 1/01/24) Exclusion.

[PL 2023, c. 441, Pt. E, §18 (RP); PL 2023, c. 441, Pt. E, §28 (AFF).]

5. Equivalence. If the tax on cigarettes under chapter 703 is increased after January 2, 2020, the assessor shall calculate a rate of tax on other tobacco products under subsections 1 and 2 that is equivalent to the same percentage change in the tax rate for one cigarette. The adjusted rates calculated by the assessor take effect at the same time as the increase in the tax on cigarettes.

[PL 2019, c. 530, Pt. A, §5 (NEW).]

(TEXT EFFECTIVE 1/01/24) A tobacco product may be taxed only once by the State in accordance with this section. [PL 2023, c. 441, Pt. E, §19 (NEW); PL 2023, c. 441, Pt. E, §28 (AFF).]

SECTION HISTORY

PL 1985, c. 783, §16 (NEW). PL 1989, c. 588, §D4 (AMD). PL 2001, c. 382, §2 (AMD). PL 2005, c. 218, §48 (AMD). PL 2005, c. 457, §AA6 (AMD). PL 2005, c. 457, §AA8 (AFF). PL 2005, c. 627, §§8,9 (AMD). PL 2009, c. 213, Pt. H, §1 (AMD). PL 2009, c. 213, Pt. H, §3 (AFF). PL 2019, c. 530, Pt. A, §§3-5 (AMD). PL 2023, c. 441, Pt. E, §§16-19 (AMD). PL 2023, c. 441, Pt. E, §28 (AFF).

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