

FIRST REGULAR SESSION

# HOUSE BILL NO. 971

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE DEMPSEY.

Read 1<sup>st</sup> time April 1, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

2152L.02I

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### AN ACT

To amend chapter 149, RSMo, by adding thereto one new section relating to taxes on the sale of cigarettes and tobacco products, with a referendum clause.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 149, RSMo, is amended by adding thereto one new section, to be  
2 known as section 149.240, to read as follows:

**149.240. 1. Beginning the first full calendar quarter after approval by the voters,  
2 in addition to the taxes imposed by sections 149.015, 149.082, and 149.160, there is hereby  
3 imposed additional taxes upon the sale of cigarettes and tobacco products as follows:**

4 **(1) For cigarettes, twelve and one-half mills per cigarette; and**

5 **(2) For tobacco products other than cigarettes, ten percent of the manufacturer's  
6 invoice price before discounts and deals.**

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8 **The taxes imposed by this section shall be collected in the same manner and at the same  
9 time as the taxes imposed, respectively, upon cigarettes by section 149.015, and upon  
10 tobacco products other than cigarettes by section 149.160.**

11 **2. All proceeds from the additional taxes imposed in subsection 1 of this section  
12 shall be deposited in and credited to the general revenue fund.**

13 **3. This section shall expire four years after the effective date of this section.**

Section B. Section A of this act is hereby submitted to the qualified voters of this state  
2 for approval or rejection at an election which is hereby ordered and which shall be held and  
3 conducted on the Tuesday immediately following the first Monday in November, 2006, or at a

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

4 special election on November 8, 2005, to be called by the governor for that purpose, pursuant  
5 to the laws and constitutional provisions of this state applicable to general elections and the  
6 submission of referendum measures by initiative petition, and it shall become effective when  
7 approved by a majority of the votes cast thereon at such election and not otherwise.