

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 1808, Page 1, Section A, Line 2, by
2 inserting after said section and line the following:

3
4 "149.011. As used in this chapter, unless the context requires otherwise, the following terms
5 mean:

6 (1) "Alternative nicotine product", the same meaning as defined under section 407.925;

7 (2) "Cigar", any roll for smoking, except cigarettes, made chiefly of tobacco or any
8 substitute therefor;

9 [(2)] (3) "Cigarette", an item manufactured of tobacco or any substitute therefor, wrapped in
10 paper or any substitute therefor, weighing not to exceed three pounds per one thousand cigarettes
11 and which is commonly classified, labeled or advertised as a cigarette;

12 [(3)] (4) "Common carrier", any person, association, company, or corporation engaged in the
13 business of operating, for public use, an agency for the transportation of persons or property within
14 the state;

15 [(4)] (5) "Director", the director of Missouri department of revenue;

16 [(5)] (6) "First sale within the state", the first sale of a tobacco product by a manufacturer,
17 wholesaler or other person to a person who intends to sell such tobacco products at retail or to a
18 person at retail within the state of Missouri;

19 [(6)] (7) "Manufacturer", any person engaged in the manufacture or production of cigarettes;

20 [(7)] (8) "Manufacturer's invoice price", the original net invoice price for which a
21 manufacturer sells a tobacco product to a distributor, wholesaler or first seller in the state as shown
22 by the manufacturer's original invoice;

23 [(8)] (9) "Meter machine", a type of device manufactured for the use of printing or
24 imprinting an inked impression indicating that the cigarette tax has been paid on an individual
25 package of cigarettes;

26 [(9)] (10) "Package of cigarettes", a container of any type composition in which is normally
27 contained twenty individual cigarettes, except as in special instances when the number may be more
28 or less than twenty;

29 [(10)] (11) "Person", any individual, corporation, firm, partnership, incorporated or
30 unincorporated association, or any other legal or commercial entity;

31 [(11)] (12) "Retailer", any person who sells to a consumer or to any person for any purpose
32 other than resale;

33 [(12)] (13) "Sale" in this instance is defined to be and declared to include sales, barter, exchanges and every other manner, method and form of transferring the ownership of personal
34 property from one person to another. "Sale" also means the possession of cigarettes or tobacco
35 products by any person other than a manufacturer, wholesaler or retailer and shall be prima facie
36

Action Taken _____ Date _____

1 evidence of possession for consumption;

2 ~~[(13)]~~ (14) "Smokeless tobacco", chewing tobacco, including, but not limited to, twist, moist
3 plug, loose leaf and firm plug, and all types of snuff, including, but not limited to, moist and dry;

4 ~~[(14)]~~ (15) "Stamped cigarettes", an individual package, containing twenty individual
5 cigarettes, more or less, on which appears or is affixed or imprinted thereon a Missouri state
6 cigarette tax stamp or Missouri state meter machine impression;

7 ~~[(15)]~~ (16) "Tax stamp", an item manufactured of a paper product or substitute thereof on
8 which is printed, imprinted, or engraved lettering, numerals or symbols indicating that the cigarette
9 tax has been paid on each individual package of cigarettes;

10 ~~[(16)]~~ (17) "Tobacco product", cigarettes, cigarette papers, clove cigarettes, cigars,
11 smokeless tobacco, smoking tobacco, or other form of tobacco products or products made with
12 tobacco substitute containing nicotine;

13 ~~[(17)]~~ (18) "Unstamped cigarettes", an individual package containing cigarettes on which
14 does not appear a Missouri state cigarette tax stamp or Missouri state meter machine impression;

15 ~~[(18)]~~ (19) "Vapor product", the same meaning as defined under section 407.925;

16 (20) "Wholesaler", any person, firm or corporation organized and existing, or doing
17 business, primarily to sell cigarettes or tobacco products to, and render service to, retailers in the
18 territory the person, firm or corporation chooses to serve; that purchases cigarettes or tobacco
19 products directly from the manufacturer; that carries at all times at his or its principal place of
20 business a representative stock of cigarettes or tobacco products for sale; and that comes into the
21 possession of cigarettes or tobacco products for the purpose of selling them to retailers or to persons
22 outside or within the state who might resell or retail the cigarettes or tobacco products to consumers.
23 This shall include any manufacturer, jobber, broker, agent or other person, whether or not
24 enumerated in this chapter, who so sells or so distributes cigarettes or tobacco products.

25 149.160. 1. A tax is levied upon the first sale of alternative nicotine products; tobacco
26 products, other than cigarettes[;] ; and vapor products within the state. The tax on alternative
27 nicotine products, tobacco products, and vapor products shall be at the rate of ten percent of the
28 manufacturer's invoice price before discounts and deals[;] and shall be paid by the person making
29 the first sale within the state. Licensed persons making first sales within the state shall be allowed
30 approved credit for returned merchandise provided the tax was paid on the returned merchandise
31 and the purchaser was given a refund or credit. Such licensed person shall take such approved credit
32 on the return for the month in which the purchaser was given the refund or credit.

33 2. The tax shall not apply to tobacco products when the first sale within the state has
34 occurred on such tobacco products prior to October 1, 1993.

35 3. Amounts generated by the tax levied in this section shall be deposited in the health
36 initiatives fund created by section 191.831.

37 4. When the general assembly appropriates an amount equal to twenty-five percent of the
38 net federal reimbursement allowance to the health initiatives fund, this section shall expire. As used
39 in this section, "net federal reimbursement allowance" shall mean that amount of the federal
40 reimbursement allowance in excess of the amount of state matching funds necessary for the state to
41 make payments required by subsection 1 of section 208.471 or, if the payments exceed the amount
42 so required, the actual payments made for the purposes specified in subsection 1 of section
43 208.471."; and

44
45 Further amend said bill by amending the title, enacting clause, and intersectional references
46 accordingly.