

121 (5) (a) Subject to Subsection (5)(b), the tax under this section on moist snuff is  
 122 imposed:

123 (i) at a rate of \$1.83 per ounce; and

124 (ii) on the basis of the net weight of the moist snuff as listed by the manufacturer.

125 (b) If the net weight of moist snuff is in a quantity that is a fractional part of one ounce,  
 126 a proportionate amount of the tax described in Subsection (5)(a) is imposed:

127 (i) on that fractional part of one ounce; and

128 (ii) in accordance with rules made by the commission in accordance with Title 63G,  
 129 Chapter 3, Utah Administrative Rulemaking Act.

130 (6) (a) A little cigar is taxed at the same tax rates manner as a cigarette is taxed under  
 131 Subsection 59-14-204(2).

132 (b) (i) Subject to Subsection (6)(b)(ii), a cigarette produced from a cigarette rolling  
 133 machine is taxed at the same tax rates as a cigarette is taxed under Subsection 59-14-204(2).

134 (ii) A tax under this Subsection (6)(b) is imposed on the date the cigarette is produced  
 135 from the cigarette rolling machine.

136 ~~(7) (a) [The] Except as provided in Subsection (7)(b), the~~ ~~←H~~ tax under this  
 136a section on a cigar is imposed at a rate of ~~H~~→ .86 multiplied by the manufacturer's sales price.

136b (b) Beginning on or after July 1, 2016, but on or before June 30, 2021, the tax under  
 136c this section on a cigar is imposed at a rate of ~~←H~~ the lesser of:

137 ~~H~~→ ~~(a)~~ (i) ~~←H~~ .86 multiplied by the manufacturer's sales price; or

138 ~~H~~→ ~~(b)~~ (ii) ~~←H~~ 50 cents per cigar.

139 ~~(7)~~ (8) (a) Moisture content of a tobacco product is determined at the time of  
 140 packaging.

141 (b) A manufacturer who distributes a tobacco product in, or into, Utah, shall:

142 (i) for a period of three years after the last day on which the manufacturer distributes  
 143 the tobacco product in, or into, Utah, keep valid scientific evidence of the moisture content of  
 144 the tobacco product available for review by the commission, upon demand; and

145 (ii) provide a document, to the person described in Subsection (3) to whom the  
 146 manufacturer distributes the tobacco product, that certifies the moisture content of the tobacco  
 147 product, as verified by the scientific evidence described in Subsection ~~(7)~~ (8)(b)(i).

148 (c) A manufacturer who fails to comply with the requirements of Subsection ~~(7)~~  
 149 (8)(b) is liable for the nonpayment or underpayment of taxes on the tobacco product by a  
 150 person who relies, in good faith, on the document described in Subsection ~~(7)~~ (8)(b)(ii).

151 (d) A person described in Subsection (3) who is required to pay tax on a tobacco