

H.B. 358
AMENDMENTS TO TAX ON CIGARS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

MARCH 3, 2014 7:31 AM

Representative **Melvin R. Brown** proposes the following amendments:

1. *Page 5, Lines 136 through 138:*

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

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

137 ~~{(a)}~~ (i) .86 multiplied by the manufacturer's sales price; or

138 ~~{(b)}~~ (ii) .50 cents per cigar.