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**Fiscal Note****Bill Number: HB0247S01****Credit or Refund for Tax Paid on Cigarette or Tobacco Product  
Destroyed or Returned to the Manufacturer***15-Feb-05**3:14 PM*

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**AMENDED BILL****State Impact**

Passage of this bill would codify the pre FY 2005 Tax Commission practice.

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**Individual and Business Impact**

No fiscal impact.

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**Office of the Legislative Fiscal Analyst**