

MOIST SNUFF TAXATION REVISIONS

2010 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Bradley M. Daw

Senate Sponsor: Curtis S. Bramble

LONG TITLE

General Description:

This bill amends the definition of "moist snuff" in the Cigarette and Tobacco Tax and Licensing Act.

Highlighted Provisions:

This bill:

- ▶ amends the definition of "moist snuff"; and
- ▶ makes technical changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-14-102, as last amended by Laws of Utah 2008, Chapter 204

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-14-102** is amended to read:

59-14-102. Definitions.

As used in this chapter:

- (1) "Cigarette" means a roll for smoking made wholly or in part of tobacco:



- 28 (a) regardless of:
- 29 (i) the size of the roll;
- 30 (ii) the shape of the roll; or
- 31 (iii) whether the tobacco is:
- 32 (A) flavored;
- 33 (B) adulterated; or
- 34 (C) mixed with any other ingredient; and
- 35 (b) if the wrapper or cover of the roll is made of paper or any other substance or
- 36 material except tobacco.
- 37 (2) "Consumer" means a person that is not required:
- 38 (a) under Section 59-14-201 to obtain a license under Section 59-14-202; or
- 39 (b) under Section 59-14-301 to obtain a license under Section 59-14-202.
- 40 (3) "Counterfeit cigarette" means:
- 41 (a) a cigarette that has a false manufacturing label; or
- 42 (b) a package of cigarettes bearing a counterfeit tax stamp.
- 43 (4) "Importer" means a person who imports into the United States, either directly or
- 44 indirectly, a finished cigarette for sale or distribution.
- 45 (5) "Indian tribal entity" means a federally recognized Indian tribe, tribal entity, or any
- 46 other person doing business as a distributor or retailer of cigarettes on tribal lands located in the
- 47 state.
- 48 (6) "Manufacturer" means a person who manufactures, fabricates, assembles,
- 49 processes, or labels a finished cigarette.
- 50 (7) "Moist snuff" means tobacco that [is]:
- 51 (a) is finely:
- 52 (i) cut;
- 53 (ii) ground; or
- 54 (iii) powdered; [~~and~~]
- 55 (b) has at least 45% moisture content, as determined by the commission by rule made
- 56 in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
- 57 [~~(b)~~] (c) is not intended to be:
- 58 (i) smoked; or

- 59 (ii) placed in the nasal cavity[-]; and
60 (d) is not packaged, produced, sold, or distributed in single-use units, including:
61 (i) tablets;
62 (ii) lozenges;
63 (iii) strips;
64 (iv) sticks;
65 (v) pouches; or
66 (vi) packages containing multiple single-use units.
67 (8) "Retailer" means a person that:
68 (a) sells or distributes a cigarette to a consumer in the state; or
69 (b) intends to sell or distribute a cigarette to a consumer in the state.
70 (9) "Stamp" means the indicia required to be placed on a cigarette package that
71 evidences payment of the tax on cigarettes required by Section 59-14-205.
72 (10) (a) "Tobacco product" means a product made of, or containing tobacco.
73 (b) "Tobacco product" includes moist snuff.
74 (c) "Tobacco product" does not include a cigarette.
75 (11) "Tribal lands" means land held by the United States in trust for a federally
76 recognized Indian tribe.

Legislative Review Note
as of 1-5-10 7:29 AM

Office of Legislative Research and General Counsel