

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

H

1

HOUSE BILL 1162

Short Title: Raise Cigarette Tax.

(Public)

Sponsors: Representatives McLaughlin; Barnes, Easterling, Foster, and Lineberry.

Referred to: Finance.

May 6, 1991

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE EXCISE TAX ON CIGARETTES FROM TWO
3 CENTS PER PACK TO TWELVE CENTS PER PACK.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-113.5 reads as rewritten:

6 "**§ 105-113.5. Privilege tax levied.**

7 In addition to all other taxes and fees, a tax is hereby levied upon the sale or
8 possession for sale within this State, by distributors, of all cigarettes at the rate of ~~one~~
9 ~~mill~~ six mills per individual cigarette.

10 The tax hereby levied shall not apply to free distribution of sample cigarettes in
11 packages containing five or fewer cigarettes nor to any package of cigarettes
12 customarily donated free of charge by manufacturers of cigarettes to employees in
13 factories where cigarettes are manufactured in this State where such packages of
14 cigarettes are not taxed by the federal government."

15 Sec. 2. This act becomes effective July 1, 1991.