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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION - TOBACCO PRODUCT SALES

Introduced By: Representatives McNamara, Naughton, and Hearn

Date Introduced: February 08, 2012

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-20 of the General Laws entitled "Cigarette Tax" is hereby
2 amended by adding thereto the following section:

3 **44-20-59. Tobacco for rolling machines.** – [Every person maintaining a machine at a](#)
4 [retail establishment that enables any person to process at that establishment tobacco or any](#)
5 [product that is made or derived from tobacco into a roll or tube shall be deemed to be a](#)
6 [manufacturer of cigarettes and the resulting product shall be deemed to be cigarettes sold to a](#)
7 [consumer for purposes of this chapter, chapter 71 of title 23, and chapter 20.11 of title 23 of the](#)
8 [general laws.](#)

9 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - TOBACCO PRODUCT SALES

- 1 This act would provide that any person maintaining a “roll your own cigarette machine”
- 2 at a retail establishment must pay the required excise tax and abide by other laws of the Rhode
- 3 Island general laws relating to the requirements of a cigarette manufacturer.
- 4 This act would take effect upon passage.

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