

2023 -- S 0707

LC002379

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- CIGARETTE AND OTHER TOBACCO PRODUCTS TAX

Introduced By: Senators Acosta, Miller, and Mack

Date Introduced: March 22, 2023

Referred To: Senate Finance

(Dept. of Revenue)

It is enacted by the General Assembly as follows:

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

3 **44-20-59. Exemption of sales of cannabis.**

4 Notwithstanding any provision of the general or public laws to the contrary, the sale of  
5 cannabis in accordance with:

6 (1) Chapter 28.6 of title 21 and chapter 67 of this title; or

7 (2) Chapter 28.11 of title 21 and chapter 70 of this title are exempted from the taxes  
8 imposed by this chapter.

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

LC002379

EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION -- CIGARETTE AND OTHER TOBACCO PRODUCTS TAX

\*\*\*

- 1           This act would provide that the sale of cannabis be exempt from taxation under chapter 20
- 2 of title 44 relating to taxes on cigarettes and other tobacco products.
- 3           This act would take effect upon passage.

=====  
LC002379  
=====