

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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SENATE BILL 376

Short Title: Equal Tax on Cigars That Look Like Cigarettes. (Public)

Sponsors: Senator Stein.

Referred to: Agriculture/Environment/Natural Resources.

March 21, 2011

1 A BILL TO BE ENTITLED
2 AN ACT TO TAX CIGARS THAT ARE DESIGNED TO LOOK LIKE CIGARETTES THE
3 SAME AS CIGARETTES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-113.4 reads as rewritten:

6 "**§ 105-113.4. Definitions.**

7 The following definitions apply in this Article:

8 ...

9 (1a) Cigarette. – Any of the following:

10 a. A roll of tobacco wrapped in paper or in a substance that does not
11 contain tobacco.

12 b. A roll of tobacco wrapped in a substance that contains tobacco and
13 that, because of its appearance, the type of tobacco used in the filler,
14 or its packaging and labeling, is likely to be offered to or purchased
15 by a consumer as a cigarette described in subpart a. of this
16 subdivision.

17 c. A roll of tobacco wrapped in a substance containing tobacco that
18 weighs less than 4.5 pounds per thousand and has an integrated filter.

19"

20 **SECTION 2.** This act becomes effective October 1, 2011.

