

## SENATE AMENDMENTS TO B-ENGROSSED SENATE JOINT RESOLUTION 4

By COMMITTEE ON FINANCE AND REVENUE

June 14

1 On page 1 of the printed B-engrossed joint resolution, line 6, delete “distribution” and insert  
2 “consumption”.

3 In line 9, delete “distribution” and insert “consumption”.

4 In line 11, delete “distribution” and insert “consumption”.

5 Delete lines 12 through 23 and insert:

6 “(2) For purposes of subsection (1) of this section, consumption occurs when a person in this  
7 state purchases or uses cigarettes, cigars or other tobacco products, other than purchases made for  
8 the purpose of reselling the cigarettes, cigars or other tobacco products to another person.”.

9 Delete line 25.

10 On page 2, delete lines 1 and 2.

11 In line 3, delete “(b)” and insert “(a)”.

12 In line 6, delete “(c)” and insert “(b)”.

13 In line 10, after “under” insert “subsection (1) of” and after “laws” insert a colon and delete the  
14 rest of the line and line 11 and insert:

15 “(a) Defining terms used in this section.

16 “(b) Prescribing how the taxes imposed under subsection (1) of this section will be administered  
17 and enforced.

18 “(c) Requiring that the taxes imposed under subsection (1) of this section be prepaid by a dis-  
19 tributor upon distribution of the cigarettes, cigars or other tobacco products for consumption and  
20 be subsequently collected from the consumer.”.

21 In line 12, after “under” insert “subsection (1) of”.

22 In line 15, after “under” insert “subsection (1) of”.

23 In line 16, delete “occurring” and insert “for consumption”.

24 In line 18, after “state” delete the rest of the line and line 19 and insert “for the purpose of sale  
25 to another person as of January 1, 2008.”.

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