

**HB 3296 -2 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Christine Broniak, Economist

**Meeting Dates:** 4/10, 4/24

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**WHAT THE MEASURE DOES:**

Relating to tobacco substitutes; prescribing an effective date; providing for revenue raising that requires approval by a three-fifths majority.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

-2 Removes food products from definition of tobacco products for taxation.

**BACKGROUND:**

Most tobacco products other than cigarettes are currently taxed at a rate of 65 percent of wholesale. The measure would add a tax on ingestible nicotine products that are not tobacco.