

2012 -- S 2551

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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: Senators Perry, Miller, Nesselbush, and DeVall

Date Introduced: February 28, 2012

Referred To: Senate 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

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- 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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