

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**HOUSE BILL 2033**

Short Title: Tobacco Products Tax Increase. (Public)

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Sponsors: Representatives Luebke, Glazier, Weiss (Primary Sponsors); Harrison and Insko.

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Referred to: Finance.

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May 10, 2007

A BILL TO BE ENTITLED

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2 AN ACT TO INCREASE THE TAX TO EQUILIBRATE THE RATE OF TAXES  
3 IMPOSED ON CIGARETTES WITH THAT IMPOSED ON OTHER TOBACCO  
4 PRODUCTS.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-113.35(a) reads as rewritten:

7 "(a) Tax. – An excise tax is levied on tobacco products other than cigarettes at the  
8 rate of ~~three percent (3%)~~ fourteen percent (14%) of the cost price of the products. This  
9 tax does not apply to the following:

- 10 (1) A tobacco product sold outside the State.  
11 (2) A tobacco product sold to the federal government.  
12 (3) A sample tobacco product distributed without charge."

13 **SECTION 2.** This act becomes effective July 1, 2007.