

**Introduced by Senator Peace**

February 21, 2002

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An act to add Section 30162.1 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1701, as introduced, Peace. Tobacco taxes: tax stamps.

The Cigarette and Tobacco Products Tax Law requires that an appropriate stamp be affixed to, or that an appropriate meter impression be made upon, each package of cigarettes prior to distribution.

This bill would, on or before January 1, 2005, require the State Board of Equalization to replace the stamps and meter impressions, currently required to be affixed to tobacco products, with a 2-D bar code stamp that can be read with existing scanning devices.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 30162.1 is added to the Revenue and  
2 Taxation Code, to read:  
3 30162.1. On or before January 1, 2005, the board shall replace  
4 the stamps and meter impressions, currently required to be affixed  
5 to tobacco products prior to distribution as evidence of payment  
6 of the tax imposed under this part, with a 2-D bar code stamp that  
7 can be read with existing scanning devices and is capable of  
8 recording and storing the following information:  
9 (a) The name and address of the wholesaler or distributor  
10 affixing the 2-D bar code.

- 1 (b) The date the 2-D bar code stamp was affixed.
- 2 (c) The amount of tax represented by the 2-D bar code stamp.

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