

Introduced by Senator De León

February 22, 2013

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 768, as introduced, De León. Cigarette and tobacco products taxes.

The Cigarette and Tobacco Products Tax Law, the violation of which is a crime, imposes a tax on every distributor of cigarettes and tobacco products at specified rates, including additional taxes imposed under the Tobacco Tax and Health Protection Act of 1988 (Proposition 99) and the California Families and Children Act of 1998 (Proposition 10). A provision of that law imposes a tax upon the distribution of tobacco products at a tax rate that is equivalent to the combined rate of all taxes imposed on cigarettes, which is deposited in specified accounts.

This bill would state the intent of the Legislature to review the structure of the Cigarette and Tobacco Products Tax Law.

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

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

- 1 SECTION 1. It is the intent of the Legislature to conduct a
- 2 review of the structure of the Cigarette and Tobacco Products Tax
- 3 Law.

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