

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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SENATE BILL 1184

Short Title: Equal Tax on Cigars That Look Like Cigarette. (Public)

Sponsors: Senator Stein.

Referred to: Finance.

May 18, 2010

1 A BILL TO BE ENTITLED
2 AN ACT TO TAX CIGARS THAT ARE DESIGNED TO LOOK LIKE CIGARETTES THE
3 SAME AS CIGARETTES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-113.4 reads as rewritten:

6 "**§ 105-113.4. Definitions.**

7 The following definitions apply in this Article:

8 ...

9 (1a) Cigarette. – Any of the following:

10 a. A roll of tobacco wrapped in paper or in a substance that does not
11 contain tobacco.

12 b. A roll of tobacco that is wrapped in a substance that contains tobacco
13 and ~~that, because of its appearance, the type of tobacco used in the~~
14 ~~filler, or its packaging and labeling, is likely to be offered to or~~
15 ~~purchased by a consumer as a cigarette described in subpart a. of this~~
16 ~~subdivision~~ has a ring gauge of less than thirty, which is a diameter
17 of less than .467 inches, regardless of length.

18"

19 **SECTION 2.** This act becomes effective October 1, 2010.

