

BY: Delegate Ports

AMENDMENTS TO HOUSE BILL NO. 190

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 12, after “products;” insert “allowing individuals who are at least a certain age to claim a refund of certain tobacco tax paid on cigarettes under certain circumstances:”.

On page 2, in line 11, strike “and 12-306” and substitute “12-306, and 13-901(i)”.

AMENDMENT NO. 2

On page 3, after line 7, insert:

“13-901.

(1) (1) AN INDIVIDUAL WHO IS AT LEAST 18 YEARS OLD MAY CLAIM A REFUND FOR TOBACCO TAX PAID ON CIGARETTES THAT THE INDIVIDUAL HAS PURCHASED IN THE STATE, IN AN AMOUNT EQUAL TO THE INCREASE IN THE TAX ATTRIBUTABLE TO THE TOBACCO TAX RATE INCREASE UNDER CHAPTER _____ (H.B. 190) OF THE ACTS OF THE GENERAL ASSEMBLY OF 1999.

(2) A CLAIM FOR A REFUND UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE ACCOMPANIED BY COPIES OF RECEIPTS FOR THE PURCHASE OF ANY CIGARETTES ON WHICH THE CLAIM IS BASED.”.