

Department of Legislative Services  
Maryland General Assembly  
1999 Session

**FISCAL NOTE**

Senate Bill 643 (Senator Green. *et al.*)

Judicial Proceedings

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**Cigarette Sales in Packages of Less Than 20 Cigarettes**

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This bill prohibits the sale, resale, distribution, or dispensing of packages of cigarettes containing less than 20 cigarettes. The Comptroller of the Treasury shall enforce the prohibition and may bring a complaint against an alleged offender to a circuit court.

The bill is effective June 1, 1999.

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**Fiscal Summary**

**State Effect:** Enforcement could be handled with existing budgeted resources. Any decrease in tobacco tax or sales tax revenues beginning in FY 2002 is assumed to be negligible.

**Local Effect:** None.

**Small Business Effect:** Potential minimal.

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**Fiscal Analysis**

**State Effect:** Under the terms of the "Master Settlement Agreement" with the tobacco manufacturers, the participating states are prohibited from selling or distributing packages of cigarettes that contain less than 20 cigarettes until December 31, 2001. Assuming that the sale of cigarette packs containing less than 20 cigarettes would have resumed after this date, tobacco tax or sales tax revenues could decrease by a negligible amount beginning in fiscal 2002.

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**Information Source(s):** Comptroller of the Treasury (Alcohol and Tobacco Tax Unit),

Judiciary (Administrative Office of the Courts), Office of Administrative Hearings

**Fiscal Note History:** First Reader - March 5, 1999

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