

Department of Legislative Services  
Maryland General Assembly  
1999 Session

FISCAL NOTE

Senate Bill 328 (Senator Pinsky)

Judicial Proceedings

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**Herbal Cigarettes - Sale to Minors - Prohibition**

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This bill prohibits the sale or offer of herbal cigarettes to a minor. Persons who violate this provision are guilty of a misdemeanor and are subject to a fine of \$500.

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**Fiscal Summary**

**State Effect:** Indeterminate effect on general fund revenues. Revenues could decrease minimally due to the decline in sales taxes collected on herbal cigarettes sold. However, general fund revenues could also increase minimally under the bill's monetary penalty provision, depending upon the number of convictions and fines imposed. Sales tax revenue from the sale of herbal cigarettes is unknown. Expenditures would not be affected.

**Local Effect:** None.

**Small Business Effect:** Potential minimal.

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

**Fiscal Note History:** First Reader - March 3, 1999

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