

SB0787/219934/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 787
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, at the top of the page, insert “EMERGENCY BILL”; in line 2, strike “- **Exemption and Restriction**” and substitute “**and Tobacco Tax – Alterations and Implementation**”; in line 7, after “manner;” insert “altering the date on which certain cigarettes and other tobacco products are required to be subject to a certain tax; altering the date by which certain revenue is required to be remitted to the Comptroller; altering the date by which the Comptroller’s Office must submit a certain report to certain committees of the General Assembly; repealing a certain statement of the intent of the General Assembly; altering the taxable years to which a certain tax on certain annual gross revenues derived from digital advertising services in the State applies;”; strike beginning with “providing” in line 7 down through “Act;” in line 8; in line 8, strike “subject to a certain contingency;” and substitute “an emergency measure;”; and in line 9, after “revenues” insert “and the tobacco tax”.

On page 1 in lines 15 and 22, and on page 2 in line 1, in each instance, strike “___ (H.B. 732 of the 2020 Regular Session)” and substitute “37”.

On page 2, after line 2, insert:

“BY repealing and reenacting, with amendments,
Chapter 37 of the Acts of the General Assembly of 2021
Section 3, 4, and 6

BY repealing
Chapter 37 of the Acts of the General Assembly of 2021
Section 5”.

AMENDMENT NO. 2

(Over)

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On page 3, after line 6, insert:

“Chapter 37 of the Acts of 2021

SECTION 3. AND BE IT FURTHER ENACTED, That:

(1) as provided in § 12–105 of the Tax – General Article, as enacted by Section 1 of this Act, all cigarettes and other tobacco products used, possessed, or held in the State on or after [July 1, 2020] **MARCH 14, 2021**, by any person for sale or use in the State shall be subject to the tax on cigarettes and other tobacco products as enacted under Section 1 of this Act;

(2) the Comptroller may provide an alternative method of assessing and collecting the additional tax; and

(3) the revenue attributable to this requirement shall be remitted to the Comptroller no later than [September 30, 2020] **JUNE 13, 2021**.

SECTION 4. AND BE IT FURTHER ENACTED, That on or before December 31, [2020] **2021**, the Comptroller’s Office shall report to the Senate Budget and Taxation Committee and the House Committee on Ways and Means, in accordance with § 2–1257 of the State Government Article, on the change in consumption of cigarettes, other tobacco products, and electronic smoking devices in the State over the immediately preceding 12 months.

[SECTION 5. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that the Comptroller distribute, as necessary, the sales and use tax and tobacco tax collected in fiscal year 2021 under Section 1 of this Act to:

(1) the expenditure accounts of the appropriate units of State government to fund costs associated with the Coronavirus Disease 2019 (COVID–19); and

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(2) the Revenue Stabilization Account established under § 7–311 of the State Finance and Procurement Article.]

SECTION 6. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be applicable to all taxable years beginning after December 31, [2020] 2021.”;

and strike in their entirety lines 7 through 13, inclusive, and substitute:

“SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.”.