

AMENDMENT TO HOUSE BILL 732
(First Reading File Bill)

AMENDMENT NO. 1

On Page 1, in line 14, insert "certain" after "or".

AMENDMENT NO. 2

On page 3, after line 25 insert:

"(o) Pipe tobacco means any tobacco that, because of its appearance, type, packaging, or labeling, is suitable as tobacco to smoke in a pipe"

AMENDMENT NO. 3

On Page 8, in line 14 strike the bracket; in line 15, insert a bracket after the word "on"; after line 15 insert "**PREMIUM CIGARS AND PIPE TOBACCO.**"

AMENDMENT NO. 4

On page 10, delete lines 8 through 16 and substitute:

"(b) (1) Except as provided in paragraph (2) of this subsection, the tobacco tax rate for other tobacco products is [30%] **86%** of the wholesale price of the tobacco products."

(2) (i) In this paragraph, "premium cigars" **AND "PIPE TOBACCO"** [has] **HAVE** the [meaning] **MEANINGS** stated in §16-5-101 of the Business Regulation Article.

(ii) Except as provided in subparagraph (iii) **AND (IV)** of this paragraph, the tobacco tax rate for cigars is [70%] **86%** of the wholesale price of the cigars.

(iii) The tobacco tax rate for premium cigars is 15% of the wholesale price of the premium cigar.

(IV) THE TOBACCO TAX RATE FOR PIPE TOBACCO IS 30% OF THE WHOLESALE PRICE OF THE PIPE TOBACCO."