

SECOND REGULAR SESSION

# HOUSE BILL NO. 1252

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE LAWSON.

Read 1<sup>st</sup> time January 26, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4023L.011

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### AN ACT

To amend chapter 149, RSMo, by adding thereto one new section relating to a fee on nonparticipating manufacturer cigarettes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 149, RSMo, is amended by adding thereto one new section, to be known as section 149.220, to read as follows:

**149.220. 1. As used in this section, "nonparticipating manufacturer" means any tobacco product manufacturer, as defined in section 196.1000(i), RSMo, that is not a participating manufacturer within the meaning of subsection (jj) of section II of the master settlement agreement, as defined in section 196.1000(e), RSMo.**

**2. A fee is hereby imposed on each package of cigarettes manufactured by any nonparticipating manufacturer to which a person affixes a tax stamp or meter machine units as required by law. The fee shall be in addition to all other taxes and fees imposed by law, and shall be in an amount equal to seventeen and one-half mills per cigarette. The director shall collect the fee on a monthly basis directly from each nonparticipating manufacturer based on the information required in subsection 5 of this section.**

**3. The fee imposed and collected under this section, and any reasonable administrative costs shall be used for the enforcement and administration of sections 196.1000 to 196.1003, RSMo, and any other law related to nonparticipating manufacturers, including reimbursement for any reasonable administrative costs incurred by complying with any additional reporting requirements necessitated by this section, and to fund other purposes as determined by the general assembly through appropriation.**

**4. No person shall affix to any package of cigarettes manufactured by a nonparticipating manufacturer the tax stamp or meter machine units required by law after**

19 receiving notice from the director that the nonparticipating manufacturer has not paid in  
20 full the fee imposed in this section. Each violation of this subsection shall be subject to a  
21 penalty equal to two hundred percent of the value of the stamps affixed unlawfully, and  
22 the penalty shall bear interest at the annual rate of interest as calculated in section 32.068,  
23 RSMo.

24       **5. Any report required under section 149.041 shall state the number and**  
25 **denomination of tax stamps or meter machine units affixed to packages of cigarettes**  
26 **manufactured by a nonparticipating manufacturer sold during the previous calendar**  
27 **month.**

28       **6. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

29       **(1) The provisions of the new program authorized under this section shall**  
30 **automatically sunset six years after the effective date of this section unless reauthorized by**  
31 **an act of the general assembly; and**

32       **(2) If such program is reauthorized, the program authorized under this section**  
33 **shall automatically sunset twelve years after the effective date of the reauthorization of this**  
34 **section; and**

35       **(3) This section shall terminate on September first of the calendar year immediately**  
36 **following the calendar year in which the program authorized under this section is sunset.**