

SECOND REGULAR SESSION

# HOUSE BILL NO. 2132

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BOYKO.

4102H.01I

JOSEPH ENGLER, Chief Clerk

### AN ACT

To repeal section 149.192, RSMo, and to enact in lieu thereof one new section relating to taxation of cigarettes and tobacco products.

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

Section A. Section 149.192, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 149.192, to read as follows:

149.192. ~~[The general assembly hereby occupies and preempts the entire field of legislation increasing the taxation of cigarettes and tobacco products to the complete exclusion of any order, ordinance or regulation by any political subdivision of this state. Any future orders, ordinances or regulations in this field shall be null and void. No county, city, town, village, municipality, or other political subdivision of this state shall adopt any order, ordinance or regulation increasing the tax levied on cigarettes and tobacco products. The tax levied by any county, city, town, village, municipality, or other political subdivision of this state shall not exceed the amount of tax levied on September 30, 1993.]~~ **Any political subdivision may adopt an order, ordinance, or regulation increasing the tax levied on cigarettes and tobacco products within the boundaries of such political subdivision, provided that such political subdivision shall first receive approval from a majority of the qualified voters of such political subdivision who are voting on the proposal for such a tax increase. For purposes of this section, the term "political subdivision" shall include any county, city, town, village, municipality, or other political subdivision of this state.**

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EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.