

**A007-0304**

10 **AN ACT CONCERNING**

20 **Tobacco Tax – Rate**

30 **FOR** the purpose of altering the tobacco tax rate for cigarettes; and generally relating to the  
40 tobacco tax on cigarettes.

50 **BY** repealing, and reenacting, with amendments  
60 Article – Tax – General  
70 Section 12 – 105  
80 Annotated Code of Maryland  
90 (1997 Replacement Volume and 2003 Supplement)

100 **SECTION 1.** BE IT ENACTED BY THE MARYLAND STUDENT LEGISLATURE,  
110 that the laws of Maryland read as follows:

120 **Article – Tax – General**

130 12 – 105

140 (a) The tobacco tax rate for cigarettes is:

- 150 (1) ~~50~~ 25 cents for each package of cigarettes;
- 160 (2) ~~\$1.00~~ 50 CENTS for each package of at least 11 and not more than 20  
170 cigarettes;
- 180 (3) ~~5.0~~ 2.5 cents for each cigarette in a package of more than 20 cigarettes; and
- 190 (4) ~~5.0~~ 2.5 cents for each cigarette in a package of free cigarette of free sample  
200 cigarettes.

210 **SECTION 2.** AND BE IT FURTHER ENACTED, That this act shall take effect July 1, 2004.

220 **MANDATES:** Governor Robert L. Ehrlich  
230 Lt. Governor Michael S. Steele  
240 Senate President Thomas V. “Mike” Miller  
250 Speaker of the House of Delegates Michael E. Busch  
260 Senator Edward J. (E.J.) Pipkin

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