

A025-0910

10 An Act Concerning

20 **The Reduction of Tax on Tobacco Products other than Cigarettes**

30 FOR the purpose of alleviating the burden upon enjoyers of cigars, pipe  
40 tobaccos and cigarillos.

50 BY repealing and reenacting, with amendments

60 Article- Tax

70 Title-12. Tobacco Tax

80 § 12-105. Tax Rates.

90 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND

100 That the Law of Maryland read as follows:

110 Article- Tax

120 § 12-105. Tax Rates.

130 (a) *Cigarettes*. - The tobacco tax rate is:

140 (1) \$1.00 for each package of 10 or fewer cigarettes;

150 (2) \$2.00 for each package of at least 11 and not more than 20 cigarettes;

160 (3) 10.0 cents for each cigarette in a package of more than 20cigarettes; and

170 (4) 10.0 cents for each cigarette in a package of free sample cigarettes.

180 *Other tobacco products*. - The tobacco tax rate for other tobacco products is ~~15%~~  
~~of the wholesale price~~ 10% OF THE WHOLESALE PRICE.

190 **Mandates:**

200 Martin O'Malley, Governor of Maryland

210 Michael Busch, Speaker of the House of Delegates

220 Thomas V. Mike Miller, President of the State Senate

**Sponser:**

Noah J. Patton, McDaniel College

