

HOUSE BILL 210

IN THE HOUSE

January 17, 1979

Introduced and referred to
Committee on Taxation.

1 HOUSE BILL NO. 210
2 INTRODUCED BY Holmes

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE TAX ON
5 CIGARETTES SOLD OR POSSESSED IN THE STATE OF MONTANA BY 1
6 CENT A PACK AND TO AUTHORIZE USE OF THE FUNDS FROM THIS
7 INCREASE TO FUND A TUMOR REGISTRY AND A TELEPHONE CONSUMER
8 HEALTH EDUCATION PROJECT; AND AMENDING SECTION 16-11-111,
9 MCA."

10
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12 Section 1. Section 16-11-111, MCA, is amended to read:

13 "16-11-111. Cigarette sales tax. (1) From and after
14 March 5, 1971, there is hereby levied, imposed, and assessed
15 and there shall be collected and paid to the state of
16 Montana upon cigarettes sold or possessed in this state the
17 following excise tax which shall be paid prior to the time
18 of sale and delivery thereof: 9 cents on each package
19 containing not more than 20 cigarettes and, when packages
20 contain more than 20 cigarettes, then 9 cents on each 20 or
21 fraction of 20 cigarettes contained in such package.

22 (2) From and after December 6, 1950, there is hereby
23 levied, imposed, and assessed and there shall be collected
24 and paid to the state of Montana upon cigarettes sold or
25 possessed in this state the following excise tax, in

1 addition to the excise tax on cigarettes levied, imposed,
2 and assessed by subsection (1) of this section, an
3 additional tax which shall be paid prior to the time of sale
4 and delivery of such cigarettes: 2 cents on each package
5 containing not more than 20 cigarettes and, when packages
6 contain more than 20 cigarettes, then 2 cents on each 20 or
7 fraction of 20 cigarettes contained in such package; which
8 additional tax shall continue in force until the payment and
9 retirement of all bonds of the state of Montana, and the
10 payment of interest thereon, issued under the authority of
11 Initiative No. 54, as amended, for the purpose of paying an
12 honorarium to the residents of Montana who were in military
13 service in the military forces of the United States in World
14 War II, the Korean conflict, or World War I and until the
15 payment and retirement of all long-range building program
16 bonds issued under the provisions of Title 17, chapter 5.

17 (3) From and after July 1, 1963, there is hereby
18 levied, imposed, and assessed and there shall be collected
19 and paid to the state of Montana upon cigarettes sold or
20 possessed in this state the following excise tax, in
21 addition to the excise tax on cigarettes levied, imposed,
22 and assessed by subsections (1) and (2) of this section, an
23 additional tax which shall be paid prior to the time of sale
24 and delivery of such cigarettes: 1 cent on each package
25 containing not more than 20 cigarettes and, when packages

1 contain more than 20 cigarettes, then 1 cent on each 20 or
 2 fraction of 20 cigarettes contained in such package; which
 3 additional tax shall continue in force until the payment and
 4 retirement of the additional bonds of the state of Montana
 5 authorized by amendatory acts of the 35th and 38th
 6 legislative assemblies and the payment of the interest
 7 thereon and until the payment and retirement of all
 8 long-range building program bonds issued under the
 9 provisions of Title 17, chapter 5.

1 authorized to award public contracts to furnish these
 2 sciences as provided in Title 18, MCA.*

-End-

10 (4) From and after July 1, 1979, there is hereby
 11 levied, imposed, and assessed and there shall be collected
 12 and paid to the state of Montana upon cigarettes sold or
 13 possessed in this state the following excise tax, in
 14 addition to the excise tax on cigarettes levied, imposed,
 15 and assessed by subsections (1) through (3) of this section,
 16 an additional tax which shall be paid prior to the time of
 17 sale and delivery of such cigarettes: 1 cent on each package
 18 containing not more than 20 cigarettes and, when packages
 19 contain more than 20 cigarettes, then 1 cent on each 20 or
 20 fraction of 20 cigarettes contained in such package; which
 21 additional tax shall be used to fund a statewide cancer
 22 tumor registry and a telephone consumer health education
 23 project. These programs shall be administered by the
 24 department of health and environmental sciences. The
 25 department of health and environmental sciences is