



SPONSOR: Rep. Matthews
Reps. Bennett, Brady, Ramone, B. Short, Viola; Sens.
Bonini, Walsh

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 417

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO TOBACCO PRODUCT TAXATION
AND LICENSING.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

1 Section 1. Amend § 5301, Title 30 of the Delaware by making deletions as shown by strike through and insertions
2 as shown by underline and redesignating accordingly as follows:

3 § 5301. Definitions.

4 (11) "Premium cigars" means any roll for smoking that is made entirely of tobacco and has all of the following
5 characteristics:

6 a. The binder and wrapper of the cigar consists entirely of natural leaf tobacco.

7 b. The cigar contains no filter or tip, or any mouthpiece consisting of a material other than tobacco.

8 Section 2. Amend § 5305, Title 30 of the Delaware Code by making deletions as shown by strike through and
9 insertions as shown by underline as follows:

10 § 5305. Levy of tax, limitation; exemption.

11 (c)(1) A tax is imposed and assessed upon the sale or use of moist snuff within this State at the rate of 92 cents per
12 ounce and a proportionate tax at the like rate on any fractional parts of an ounce. The per ounce tax imposed under this
13 subsection must be computed based on the net weight as listed by the manufacturer.

14 (2) An excise tax is imposed and assessed upon the sale or use of vapor products within this State at the rate
15 of 5 cents per fluid milliliter of vapor product. The tax imposed by this paragraph (c)(2) of this section must be
16 computed based on the amount of vapor product in milliliters as listed by the manufacturer. All invoices for vapor
17 products issued by a manufacturer must state the amount of vapor product in milliliters.

18 (3) A tax is imposed and assessed upon the sale of premium cigars within this State at a rate not to exceed 50
19 cents per individual cigar.

20 Section 3. This Act takes effect 30 days after its enactment into law.

SYNOPSIS

This Act prohibits a tax rate greater than 50 cents per cigar upon the sale and use of premium cigars.