

Subject Sales of certain cigars exempted from the excise taxes imposed on tobacco products and premium cigars

Authors Nash

Analyst Alexandra Haigler

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Summary

This bill provides an exemption from the tobacco products excise tax imposed on cigars and premium cigars for those items that are sold out of state by a tobacco products distributor or manufacturer.

Under current law, the taxes imposed on cigars and premium cigars are paid by the distributor when the products are brought into the state or manufactured in the state. The tax paid is then refunded when the products are sold out of state.