

MINNESOTA • REVENUE

CIGARETTE TAX TOBACCO PRODUCTS TAX Shipments of Cigarettes and Tobacco Products

March 31, 2004

	Yes	No
Separate Official Fiscal Note Requested		X
Fiscal Impact		
DOR Administrative Costs/Savings	X	

Department of Revenue

Analysis of H.F. 2912 (Zellers) Delete Everything Amendment (H2912DE2)

	<u>Revenue Gain or (Loss)</u>			
	<u>F.Y. 2004</u>	<u>F.Y. 2005</u>	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

Effective August 1, 2004

EXPLANATION OF THE BILL

The proposal establishes requirements for accepting orders for delivery and shipping of cigarettes and tobacco products. The proposal also creates registration and reporting requirements for distributors and retailers of cigarettes and tobacco products. Additionally, the bill provides enforcement provisions.

REVENUE ANALYSIS DETAIL

- The proposal provides for additional regulatory control of cigarette and tobacco products. There would be no impact on any state funds.

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/taxes/legal_policy

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