

Revenue Information Bulletin No. 16-008
March 21, 2016
Excise Taxes

Notification of Changes in Tobacco Tax Laws Effective April 1, 2016

During the 2016 First Extraordinary Legislative Session, Act 4 and Act 5 affecting the tobacco tax laws were enacted. The provisions of Act 4 levy an increase in the cigarette taxes of one and two-twentieths of one cent per cigarette or 22¢ per package of twenty cigarettes. The provisions of Act 5 reduce the discount for in state tobacco dealers and out of state tobacco dealers for cigarette tax stamps to five percent. In addition, Act 5 reduces the discount for accurately and timely filing of tobacco returns to five percent. The Acts become effective on April 1, 2016.

Questions concerning this matter may be directed to the Taxpayer Compliance-Sales Severance Excise Withholding Tax Unit at 855-307-3893, option 2 then 1.

Kimberly Lewis Robinson
Secretary