

House Amendment 8004

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1 1 Amend House File 2045 as follows:
1 2 #1. Page 3, by inserting after line 23 the
1 3 following:
1 4 <Sec. _____. Section 453A.6, subsection 1, Code
1 5 2005, is amended to read as follows:
1 6 1. There is imposed, and shall be collected and
1 7 paid to the department, ~~the following taxes~~ a tax on
1 8 all cigarettes used or otherwise disposed of in this
1 9 state for any purpose whatsoever+
1 10 ~~Class A. On cigarettes weighing not more than~~
1 11 ~~three pounds per thousand, eighteen mills on each such~~
1 12 ~~cigarette.~~
1 13 ~~Class B. On cigarettes weighing more than three~~
1 14 ~~pounds per thousand, eighteen mills on each such~~
1 15 ~~cigarette. equal to the following:~~
1 16 a. From January 1, 2007, through June 30, 2007,
1 17 two and seventy-five hundredths cents on each
1 18 cigarette.
1 19 b. During the fiscal year beginning July 1, 2007,
1 20 three and thirty-five hundredths cents on each
1 21 cigarette.
1 22 c. During the fiscal year beginning July 1, 2008,
1 23 four and sixty-five hundredths cents on each
1 24 cigarette.
1 25 d. During the fiscal year beginning July 1, 2009,
1 26 six and seventy-five hundredths cents on each
1 27 cigarette.
1 28 e. During fiscal years beginning on or after July
1 29 1, 2010, seven and eighty-five hundredths cents per
1 30 cigarette.
1 31 Sec. _____. Section 453A.43, subsection 1,
1 32 unnumbered paragraph 1, Code 2005, is amended to read
1 33 as follows:
1 34 A tax is imposed upon all tobacco products in this
1 35 state and upon any person engaged in business as a
1 36 distributor of tobacco products, at the ~~rate of~~
1 37 ~~twenty-two percent~~ percentage rate specified in
1 38 subsection 7 of the wholesale sales price of the
1 39 tobacco products, except little cigars as defined in
1 40 section 453A.42. Little cigars shall be subject to
1 41 the same rate of tax imposed upon cigarettes in
1 42 section 453A.6, payable at the time and in the manner
1 43 provided in section 453A.6; and stamps shall be
1 44 affixed as provided in division I of this chapter.
1 45 The tax on tobacco products, excluding little cigars,
1 46 shall be imposed at the time the distributor does any
1 47 of the following:
1 48 Sec. _____. Section 453A.43, subsection 2,
1 49 unnumbered paragraph 1, Code 2005, is amended to read
1 50 as follows:
2 1 A tax is imposed upon the use or storage by
2 2 consumers of tobacco products in this state, and upon
2 3 the consumers, at the ~~rate of twenty-two percent~~
2 4 percentage rate specified in subsection 7 of the cost
2 5 of the tobacco products.
2 6 Sec. _____. Section 453A.43, Code 2005, is amended
2 7 by adding the following new subsection:
2 8 NEW SUBSECTION. 7. The percentage rate of tobacco
2 9 tax under this section is the following:
2 10 a. From January 1, 2007, through June 30, 2007,
2 11 thirty-three and seven-tenths percent.
2 12 b. During the fiscal year beginning July 1, 2007,
2 13 forty and nine-tenths percent.
2 14 c. During the fiscal year beginning July 1, 2008,
2 15 fifty-six and eight-tenths percent.
2 16 d. During the fiscal year beginning July 1, 2009,
2 17 eighty-two and five-tenths percent.
2 18 e. During the fiscal years beginning on or after
2 19 July 1, 2010, ninety-five and nine-tenths percent.>
2 20 #2. Page 3, by striking lines 25 and 26 and
2 21 inserting the following: <Act takes effect January 1,
2 22 2007. The sections of this Act amending section
2 23 422.7, subsections 13 and 31, apply to tax years
2 24 beginning on or after the effective date of this Act.>

2 25 [#3.](#) Title page, line 2, by inserting after the
2 26 word <income> the following: <and replacing the lost
2 27 revenues>.
2 28 [#4.](#) By renumbering as necessary.
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2 32 _____
2 32 MASCHER of Johnson
2 33 HF 2045.203 81
2 34 mg/sh/5046