HOUSE FILE 2341
BY WILZ

## A BILL FOR

1 An Act providing for an increase in the tax on cigarettes, and 2 appropriating the additional revenue generated for cancer 3 research and prevention.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section l. Section 453A.6, subsection l, Code 2024, is amended to read as follows:
l. There is imposed, and shall be collected and paid to the department, a tax on all cigarettes used or otherwise disposed of in this state for any purpose equal to six and eight-tenths ten cents on each cigarette.

Sec. 2. Section 453A.35A, subsection 2, Code 2024, is amended to read as follows:
2. a. Moneys in the fund shall be used only for purposes related to health care, substance use disorder treatment and prevention, and tobacco use prevention, cessation, and control.
b. Beginning July 1,2024 , the amount of revenue generated from the increase in the tax on cigarettes from six and eight-tenths cents to ten cents on each cigarette pursuant to section 453A. 6 , subsection 1 , shall be appropriated to the department of health and human services for the purpose of cancer research and prevention.

EXPLANATION
The inclusion of this explanation does not constitute agreement with the explanation's substance by the members of the general assembly.

This bill provides for an increase in the tax on cigarettes and appropriates the increased amount of revenue generated for cancer research and prevention.

The bill increases the tax on cigarettes from 6.8 cents to 10 cents on each cigarette, or from $\$ 1.36$ to $\$ 2.00$ per pack of 20 cigarettes.

The bill provides that beginning July 1,2024 , the amount of revenue generated from the increase in the tax on cigarettes and deposited in the health care trust fund under Code section 435A.35A shall be appropriated to the department of health and human services for the purpose of cancer research and prevention.

