## STATEMENT OF PURPOSE

## RS18802

This bill will amend Idaho Code relating to "little cigars." It will include little cigars in the definition of tobacco products and provide a definition of a little cigar in Idaho Code, 63-2551. The bill will amend Idaho Code, section 63-2552 to align the taxation of little cigars with the taxation of cigarettes. This bill will bring the state definition and taxing methodology in line with the federal excise tax that will treat little cigars the same as cigarettes as of April 1, 2009.

## FISCAL NOTE

This bill is estimated to generate $680,000 in increased revenue for the State of Idaho.

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