



2009 ASSEMBLY BILL 381

August 18, 2009 – Introduced by Representatives SMITH, PASCH, BENEDICT, RICHARDS, BLACK, HEBL, HIXSON, HILGENBERG, BERCEAU, PARISI, MASON, SOLETSKI, TURNER, YOUNG, ROYS, SHILLING, POPE-ROBERTS, CLARK, SINICKI, ZIGMUNT, TOWNSEND and SPANBAUER, cosponsored by Senators RISSER, ROBSON and LEHMAN. Referred to Joint Committee on Finance.

1 **AN ACT** *to amend* 139.32 (5); and *to create* 139.39 (7) of the statutes; **relating**
2 **to:** decreasing the discount on amounts paid for tax stamps on cigarettes.

Analysis by the Legislative Reference Bureau

Under current law, the state imposes an excise tax on the sale of cigarettes. The person who pays the tax affixes tax stamps to the cigarette package to indicate that the tax has been paid. All persons who are authorized to purchase tax stamps receive a discount on the tax owed equal to 0.7 percent of the tax.

Under the bill, all persons who are authorized to purchase tax stamps receive a discount on the tax owed equal to 0.5 percent of the tax. In addition, the Department of Revenue credits an amount equal to 0.2 percent of the amount paid on the purchase of tax stamps to the appropriation for tobacco control grants and programs.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 139.32 (5) of the statutes is amended to read:

