

§4365-G. Application of cigarette tax rate increase effective January 5, 2026**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)****(WHOLE SECTION TEXT EFFECTIVE 1/05/26)**

The following provisions apply to cigarettes held for resale on January 5, 2026. [PL 2025, c. 388, Pt. E, §3 (NEW); PL 2025, c. 388, Pt. E, §6 (AFF).]

1. Stamped rate. Cigarettes stamped at the rate of 100 mills per cigarette and held for resale on or after January 5, 2026 are subject to tax at the rate of 175 mills per cigarette. [PL 2025, c. 388, Pt. E, §3 (NEW); PL 2025, c. 388, Pt. E, §6 (AFF).]

2. Liability. A person possessing cigarettes for resale is liable for the difference between the tax rate of 175 mills per cigarette and the tax rate of 100 mills per cigarette in effect before January 5, 2026. Stamps indicating payment of the tax imposed by this section must be affixed to all packages of cigarettes held for resale as of January 5, 2026, except that cigarettes held in vending machines as of that date do not require that stamp. [PL 2025, c. 388, Pt. E, §3 (NEW); PL 2025, c. 388, Pt. E, §6 (AFF).]

3. Vending machines. Notwithstanding any other provision of this chapter, it is presumed that all cigarette vending machines are filled to capacity on January 5, 2026 and that the tax imposed by this section must be reported on that basis. A credit against this inventory tax must be allowed for cigarettes stamped at the rate of 175 mills per cigarette placed in vending machines before January 5, 2026. [PL 2025, c. 388, Pt. E, §3 (NEW); PL 2025, c. 388, Pt. E, §6 (AFF).]

4. Payment. Payment of the tax imposed by this section must be made to the assessor by April 1, 2026, accompanied by forms prescribed by the assessor. [PL 2025, c. 388, Pt. E, §3 (NEW); PL 2025, c. 388, Pt. E, §6 (AFF).]

SECTION HISTORY

PL 2025, c. 388, Pt. E, §3 (NEW). PL 2025, c. 388, Pt. E, §6 (AFF).

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