

§4365. Rate of tax**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)****(WHOLE SECTION TEXT EFFECTIVE 1/05/26)**

Before January 5, 2026, a tax is imposed on all cigarettes imported into this State or held in this State by any person for sale at the rate of 100 mills for each cigarette. Beginning January 5, 2026, a tax is imposed on all cigarettes imported into this State or held in this State by any person for sale at the rate of 175 mills for each cigarette. Payment of the tax is evidenced by the affixing of stamps to the packages containing the cigarettes. [PL 2025, c. 388, Pt. E, §1 (AMD); PL 2025, c. 388, Pt. E, §6 (AFF).]

SECTION HISTORY

PL 1965, c. 343, §§1,2 (AMD). P&SL 1967, c. 154, §G (AMD). P&SL 1967, c. 191, §§E1,E2 (AMD). PL 1967, c. 544, §§96,97 (AMD). PL 1967, c. 544, §§110,113 (RP). PL 1969, c. 295, §§6,7 (AMD). P&SL 1971, c. 117, §§E1,2 (AMD). PL 1973, c. 768, §§2,3 (AMD). PL 1975, c. 623, §60 (AMD). PL 1977, c. 477, §§13,14 (AMD). PL 1977, c. 696, §288 (AMD). PL 1979, c. 127, §198 (AMD). PL 1983, c. 477, Pt. F, Subpt. 2 (AMD). PL 1983, c. 859, §§M8,M13 (AMD). PL 1985, c. 1 (AMD). PL 1985, c. 535, §9 (AMD). PL 1989, c. 588, §D1 (AMD). PL 1997, c. 458, §6 (RPR). PL 1997, c. 560, §A2 (AMD). PL 1997, c. 560, §A5 (AFF). PL 1997, c. 643, §T3 (AMD). PL 1997, c. 643, §T6 (AFF). PL 1997, c. 750, §D1 (AFF). PL 1999, c. 414, §37 (AMD). PL 2001, c. 396, §31 (AMD). PL 2001, c. 439, §§SSS1 (AMD). PL 2001, c. 439, §§SSS4 (AFF). PL 2003, c. 705, §6 (AMD). PL 2005, c. 218, §44 (AMD). PL 2005, c. 457, §AA1 (AMD). PL 2005, c. 457, §AA8 (AFF). PL 2025, c. 388, Pt. E, §1 (AMD). PL 2025, c. 388, Pt. E, §6 (AFF).

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