

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2241 Session of  
2012

INTRODUCED BY DALEY, COHEN, JOSEPHS, MUNDY, MYERS, K. SMITH AND  
SWANGER, MARCH 12, 2012

REFERRED TO COMMITTEE ON FINANCE, MARCH 12, 2012

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," imposing a tax for roll-your-own cigarettes.

11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. The definition of "cigarette" in section 1201 of  
14 the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform  
15 Code of 1971, amended October 9, 2009 (P.L.451, No.48), is  
16 amended and the section is amended by adding a definition to  
17 read:

18 Section 1201. Definitions.--As used in this article:

19 \* \* \*

20 "Cigarette." Any roll for smoking made wholly or in part of  
21 tobacco, the wrapper or cover of which is made of any substance  
22 or material other than tobacco regardless of the size or shape

1 of the roll and regardless of whether or not the tobacco is  
2 flavored, adulterated or mixed with any other ingredient [or], a  
3 little cigar or a roll-your-own cigarette for smoking.

4 \* \* \*

5 "Roll-your-own cigarette." Any roll for smoking that holds  
6 tobacco of about 0.09 ounces that, because of its appearance,  
7 type of packaging or labeling, is suitable for use and likely to  
8 be offered to, or purchased by, consumers as tobacco for making  
9 cigarettes.

10 \* \* \*

11 Section 2. This act shall take effect in 60 days.