

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," in tobacco products tax, further providing for
11 definitions.

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

14 Section 1. The definition of "tobacco products" in section
15 1201-A of the act of March 4, 1971 (P.L.6, No.2), known as the
16 Tax Reform Code of 1971, added July 13, 2016 (P.L.526, No.84),
17 is amended and the section is amended by adding a definition to
18 read:

19 Section 1201-A. Definitions.

20 The following words and phrases when used in this article
21 shall have the meanings given to them in this section unless the
22 context clearly indicates otherwise:

1 * * *

2 "Marijuana." As the term "marihuana" is defined in section
3 2(b) of the act of April 14, 1972 (P.L.233, No.64), known as The
4 Controlled Substance, Drug, Device and Cosmetic Act.

5 * * *

6 "Tobacco products." As follows:

7 (1) Electronic cigarettes.

8 (2) Roll-your-own tobacco.

9 (3) Periques, granulated, plug cut, crimp cut, ready
10 rubbed and other smoking tobacco, snuff, dry snuff, snuff
11 flour, cavendish, plug and twist tobacco, fine-cut and other
12 chewing tobaccos, shorts, refuse scraps, clippings, cuttings
13 and sweepings of tobacco and other kinds and forms of
14 tobacco, prepared in such manner as to be suitable for
15 chewing or ingesting or for smoking in a pipe or otherwise,
16 or any combination of chewing, ingesting or smoking.

17 (3.1) Marijuana upon legalization in this Commonwealth.

18 (4) The term does not include:

19 (i) Any item subject to the tax under section 1206.

20 (ii) Cigars.

21 * * *

22 Section 2. This act shall take effect immediately.