

1199

Sponsor(s): Representatives Van Luven and G. Fisher; by request of Department of Revenue

Brief Description: Taxing cigarettes.

**HB 1199 - DIGEST**

Restricts licensed wholesalers from selling cigarettes to retailers unless the retailer is currently licensed or is an Indian tribal organization.

Imposes a tax on the first taxable event and the first taxable person in the state.

Establishes penalties for violations of the act.