

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE BILL 1208

Short Title: Cigarette Tax - Cancer Hospital.

(Public)

Sponsors: Senator Rand.

Referred to: Finance.

March 26, 2007

A BILL TO BE ENTITLED

AN ACT TO FUND THE CANCER HOSPITAL AT THE UNIVERSITY OF NORTH
CAROLINA AT CHAPEL HILL BY RAISING THE EXCISE TAX ON
CIGARETTES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-113.5 reads as rewritten:

"§ 105-113.5. **Tax on ~~eigarettes~~cigarettes; use of proceeds.**

(a) Rate. – A tax is levied on the sale or possession for sale in this State, by a distributor, of all cigarettes at the rate of ~~one and three fourths cents (1.75¢)~~ two cents (2¢) per individual cigarette.

(b) Use. – The Secretary shall remit one-eighth of the proceeds of the tax collected under this Part to The University of North Carolina to be used to fund the Cancer Hospital at the University of North Carolina at Chapel Hill."

SECTION 2. This act becomes effective July 1, 2007.