

# HOUSE BILL No. 1751

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-7-1-24.5.

**Synopsis:** Cigarettes packaged for export. Prohibits a person from importing cigarettes that violate federal requirements for the placement of labels, warnings, or other information on individual packages of cigarettes that are packaged for sale in the United States. Prohibits a person from placing a tax stamp on a package of cigarettes, cigarette papers, wrappers, or tubes unless the package complies with all federal tax laws, federal trademark and copyright laws, and all federal laws regarding the placement of labels, warnings, or other information upon a package of cigarettes, cigarette papers, wrappers, or tubes. Establishes penalties for violations of these provisions.

**Effective:** July 1, 1999.

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**Bottorff, Linder**

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January 26, 1999, read first time and referred to Committee on Commerce and Economic Development.

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First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

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## HOUSE BILL No. 1751



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-7-1-24.5 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 1999]: **Sec. 24.5. (a) A person may not import into Indiana any  
4 cigarettes that violate a federal requirement for the placement of  
5 labels, warnings, or any other information, including health  
6 hazards, on the individual package.**

7 (b) A person may not affix a stamp on a package of cigarettes,  
8 cigarette papers, wrappers, or tubes unless that individual package  
9 complies with all federal tax laws, federal trademark and copyright  
10 laws, and all federal laws regarding the placement of labels,  
11 warnings, or any other information upon a package of cigarettes,  
12 cigarette papers, wrappers, or tubes.

13 (c) Upon the discovery of any cigarettes that have been stamped  
14 in violation of this section, the department shall confiscate and  
15 destroy the cigarettes. The department may also confiscate and  
16 destroy any vending machine or receptacle in which cigarettes  
17 stamped in violation of this section are held for sale.



1           (d) A person who sells or holds for sale cigarettes bearing  
 2           Indiana tax stamps in violation of this section commits a Class A  
 3           misdemeanor.

4           (e) The possession of more than one thousand five hundred  
 5           (1,500) cigarettes in packages bearing Indiana tax stamps in  
 6           violation of this section by a person other than an employee of the  
 7           state or federal government performing the employee's official  
 8           duties in the enforcement of this chapter constitutes prima facie  
 9           evidence that the cigarettes are possessed for the purpose of sale.

10          (f) A person who knowingly possesses more than twelve  
 11          thousand (12,000) cigarettes bearing Indiana tax stamps in  
 12          violation of this section and who has previously been convicted of  
 13          a misdemeanor for a violation of this section commits a Class D  
 14          felony.

15          (g) The department may revoke a distributor's registration  
 16          certificate for a violation of this section.

17          (h) The department is authorized to obtain and exchange  
 18          information with the United States customs service for the purpose  
 19          of enforcing this section.

20          SECTION 2. [EFFECTIVE JULY 1, 1999] IC 6-7-1-24.5, as  
 21          added by this act, applies to crimes committed after June 30, 1999.

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