



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0360/P2
JK:kjf:jm

DOA:.....Byrnes, BB0043 - Roll-your-own cigarettes

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, in order to offer cigarettes for sale in this state, a cigarette manufacturer must have a valid permit issued by DOR and pay the cigarette tax on all cigarettes offered for sale in this state. Cigarette manufacturers must also comply with fire safety standards for cigarettes and with the master settlement agreement entered into with U.S. tobacco product manufacturers.

This bill clarifies current law by specifying that a cigarette manufacturer includes a person who owns an automated roll-your-own machine that is used to make cigarettes, but does not include an individual who owns a roll-your-own machine and uses the machine solely to make cigarettes for his or her personal use or for the use of other individuals who live in his or her home.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 139.30 (7) of the statutes is amended to read:

139.30 (7) "Manufacturer" means any person who manufactures cigarettes for the purpose of sale, including the authorized agent of a person who manufactures cigarettes for the purpose of sale. "Manufacturer" includes a person who owns an automated roll-your-own machine that is used to make cigarettes, but does not include an individual who owns a roll-your-own machine and uses the machine in his or her home solely to make cigarettes for his or her personal use or for the use of other individuals who live in his or her home.

SECTION 2. 167.35 (1) (f) 4. of the statutes is created to read:

167.35 (1) (f) 4. Any person who owns an automated roll-your-own machine that is used to make cigarettes, not including an individual who owns a roll-your-own machine and uses the machine in his or her home solely to make cigarettes for his or her personal use or for the use of other individuals who live in his or her home.

SECTION 3. 995.10 (1) (i) 1. d. of the statutes is created to read:

995.10 (1) (i) 1. d. Owns an automated roll-your-own machine that is used to make cigarettes, not including an individual who owns a roll-your-own machine and uses the machine in his or her home solely to make cigarettes for his or her personal use or for the use of other individuals who live in his or her home.

SECTION 9437. Effective dates; Revenue.

(1) ROLL-YOUR-OWN CIGARETTE MACHINE. The treatment of sections 139.30 (7), 167.35 (1) (f) 4., and 995.10 (1) (i) 1. d. of the statutes takes effect on the first day of the 3rd month beginning after publication.

(END)