

54:40A-2

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:40A-2 (Non-tobacco cigarettes)

Laws of 1976 Chapter 31

Bill No. S911

Sponsor(s) Merlino

Date Introduced Pre-filed

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage Yes No

Date of passage: Assembly May 20, 1976

Senate February 9, 1976

Date of approval June 7, 1976

Following statements are attached if available:

Sponsor statement Yes No

Committee Statement: Assembly Yes No

Senate Yes No

Fiscal Note Yes No

Veto message Yes No

Message on signing Yes No

Following were printed:

Reports Yes No

Hearings Yes No

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10/4/76
SEP 1977

SENATE, No. 911

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1976 SESSION

By Senator MERLINO

AN ACT to amend the "Cigarette Tax Act," approved April 29, 1948 (P. L. 1948, c. 65).

1 BE IT ENACTED by the Senate and General Assembly of the State
2 of New Jersey:

1 1. Section 102 of P. L. 1948, c. 65 (C. 54:40A-2) is amended to
2 read as follows:

3 102. For the purposes of this act and unless otherwise required
4 by the context:

5 a. "Cigarette" means any roll for smoking made wholly or in
6 part of tobacco, or of any other substance or substances other than
7 tobacco, irrespective of size [or], shape [and whether or not
8 such tobacco is flavored, adulterated or mixed with any other in-
9 gredient] or flavoring, the wrapper or cover of which is made of
10 paper or any other substance or material, excepting tobacco.

11 b. "Director" means the Director of the Division of Taxation,
12 in the Department of the Treasury.

13 c. "Distributor" means and includes any person, wherever
14 resident or located, who brings or causes to be brought into this
15 State unstamped cigarettes purchased directly from the manu-
16 facturers thereof and stores, sells or otherwise disposes of the
17 same after they shall reach this State.

18 d. "Wholesale dealer" shall include any person wherever resi-
19 dent or located, other than a distributor, as defined herein, who:

20 (1) Purchases cigarettes from any other person who purchases
21 from the manufacturer and who acquires such cigarettes solely
22 for the purpose of bona fide resale to retail dealers or to other
23 persons for the purposes of resale only; or

24 (2) Services retail outlets by the maintenance of an established
25 place of business for the purchase of cigarettes, including, but not

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill
is not enacted and is intended to be omitted in the law.

26 limited to, the maintenance of warehousing facilities for the stor-
27 age and distribution of cigarettes.

28 e. "Retail dealer" means any person who is engaged in this
29 State in the business of selling cigarettes at retail. Any person
30 placing a cigarette vending machine at, on or in any premises shall
31 be deemed to be a retail dealer for each such vending machine.

32 f. "Consumer" means any person except a distributor or a
33 manufacturer who acquires for consumption, storage or use in
34 this State cigarettes to which New Jersey revenue stamps have
35 not been attached.

36 g. "Place of business" means and includes any place where
37 cigarettes are sold or where cigarettes are brought or kept for the
38 purpose of sale or consumption, including so far as applicable
39 any vessel, vehicle, airplane, train or cigarette vending machine.

40 h. "Licensed distributor" means any distributor, as defined in
41 this act, licensed under the provisions of this act.

42 i. "Licensed wholesale dealer" means any wholesale dealer,
43 as defined in this act, licensed under the provisions of this act.

44 j. "Licensed retail dealer" means any retail dealer, as defined
45 in this act, licensed under the provisions of this act.

46 k. "Licensed consumer" means any consumer, as defined in this
47 act, licensed under the provisions of this act.

48 l. "Person" means any individual, firm, corporation, copartner-
49 ship, joint adventure, association, receiver, trustee, guardian,
50 executor, administrator, or any other person acting in a fiduciary
51 capacity, or any estate, trust or group or combination acting as a
52 unit, the State Government and any political subdivision thereof,
53 and the plural as well as the singular, and the feminine and neuter
54 as well as the masculine, unless the intention to give a more limited
55 meaning is disclosed by the context.

56 m. "Rules and regulations" mean those made and promulgated
57 by the director in the administration of this act.

58 n. "Sale" means any sale, transfer, exchange, theft, barter,
59 gift, or offer for sale and distribution, in any manner or by any
60 means whatsoever,

61 o. "Stamp" means any impression, device, stamp, label or print
62 manufactured, printed or made as prescribed by the director.

63 p. "Taxpayer" means any person subject to a tax imposed by
64 this act, or any person required to be licensed under this act.

65 q. "Treasurer" means the State Treasurer.

66 r. "Use" means the exercise of any right or power incidental
67 to the ownership of cigarettes.

68 s. "Manufacturer" means and includes any person, wherever
69 resident or located, who manufactures or produces, or causes to
70 be manufactured or produced, cigarettes and sells, uses, stores
71 or distributes the same regardless of whether they are intended
72 for sale, use or distribution within or without this State.

73 t. "Manufacturer's representative" means and includes any per-
74 son, employed by a manufacturer, who, for promotional purposes,
75 sells, stores, handles or distributes cigarettes, within this State,
76 limited exclusively to cigarettes manufactured by the employing
77 manufacturer.

78 u. "Licensed manufacturer" means any manufacturer, as de-
79 fined in this act, licensed under the provisions of this act.

80 v. "Licensed manufacturer's representative" means any manu-
81 facturer's representative, as defined in this act, licensed under the
82 provisions of this act.

1 2. This act shall take effect immediately.

STATEMENT

The definition of "cigarette" under the present law, provides that the filler of the cigarette must be composed partly of tobacco. Under the proposed amendment of the definition of "cigarette" there would no longer be any requirement that part of the filler be tobacco; it could be composed entirely of substances or materials other than tobacco. The District of Columbia and 11 states, including New York, have already enacted bills such as this one.

ASSEMBLY TAXATION COMMITTEE

STATEMENT TO

SENATE, No. 911

STATE OF NEW JERSEY

DATED: MAY 3, 1976

This bill was passed in the Senate during the previous session, but arrived in the General Assembly too late to be acted upon. It proposes to define a cigarette to include any substance or substances other than tobacco in order that such cigarettes will then fall within the Cigarette Tax.

The committee releases this bill favorably.