

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS75346-LYx-193 (3/15)

Short Title: Cigarette Tax - Cancer Hospital.

(Public)

Sponsors: Senator Rand.

Referred to:

1 A BILL TO BE ENTITLED

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

5 The General Assembly of North Carolina enacts:

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

7 "**§ 105-113.5. Tax on ~~eigarettes~~.cigarettes; use of proceeds.**

8 (a) Rate. – A tax is levied on the sale or possession for sale in this State, by a
9 distributor, of all cigarettes at the rate of ~~one and three fourths cents (1.75¢)~~two cents
10 (2¢) per individual cigarette.

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

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