HB 510-FN - AS INTRODUCED

2023 SESSION

23-0692
08/05

HOUSE BILL ***510-FN***

AN ACT relative to removing the exemption for premium cigars from the tobacco tax.

SPONSORS: Rep. Horrigan, Straf. 10

COMMITTEE: Ways and Means

ANALYSIS

This bill removes the exemption for premium cigars from the tobacco tax.

- -

Explanation: Matter added to current law appears in ***bold italics.***
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

23-0692
08/05

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Three

AN ACT relative to removing the exemption for premium cigars from the tobacco tax.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 Other Tobacco Products; Premium Cigars. Amend RSA 78:1, VII to read as follows:

VII. "Other tobacco products" means tobacco products other than "cigarettes," as defined in RSA 78:1, I. [~~The term does not include "premium cigars," as defined in RSA 78:1, IX.~~]

2 Definitions; Tobacco Products. Amend RSA 78:1, XIII to read as follows:

XIII. "Tobacco products" means any product containing, made, or derived from tobacco or nicotine that is intended for human consumption, including but not limited to cigarettes, electronic cigarettes, loose tobacco, smokeless tobacco, and cigars. Tobacco products shall not include [~~premium cigars or~~] any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product and is being marketed and sold exclusively for such approved use.

3 Tax Imposed; Premium Cigars. Amend RSA 78:2, II(c) to read as follows:

(c) The tax under this paragraph may be rounded to the nearest cent if the commissioner determines that the amount of tax would not thereby be made materially disproportionate. [~~No such tax shall be imposed on premium cigars.~~]

4 Repeal. RSA 78:1, IX, relative to the definition of premium cigars, is repealed.

5 Effective Date. This act shall take effect July 1, 2023.

LBA
23-0692
1/9/23

HB 510-FN- FISCAL NOTE
AS INTRODUCED

AN ACT relative to removing the exemption for premium cigars from the tobacco tax.

FISCAL IMPACT: [X] State [ ] County [ ] Local [ ] None

	Estimated Increase / (Decrease)			
STATE:	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Appropriation	$0	$0	$0	$0
Revenue	$0	Indeterminable Increase	Indeterminable Increase	Indeterminable Increase
Expenditures	$0	$0	$0	$0
Funding Source:	[X] General	[ ] Education	[ ] Highway	[ ] Other

METHODOLOGY:

This bill allows for the taxing of premium cigars effective July 1, 2023. The Department of Revenue Administration states it cannot estimate the exact impact on general fund revenue as it does not have complete data on the wholesale price of premium cigars sold or distributed in New Hampshire. The Department does have data on the total wholesale sales prices of all premium cigars sold or distributed in New Hampshire by licensed wholesalers who distribute or sell tobacco products other than cigarettes in New Hampshire. However, if an entity/person sells or distributes only premium cigars they are not required to obtain a license and file returns with the Department.

The Department states for FY 2022 returns, licensed wholesalers reported a total wholesale price for premium cigars of $1,487,549. Applying the 65.03% Other Tobacco Product rate to the reported wholesale price for premium cigars results in an estimated revenue increase of $967,000. This does not account for any revenue that would be generated on the premium cigars that are sold or distributed in New Hampshire by entities that currently are not licensed and do not provide information to the Department.

It should be noted that tobacco tax revenue is remitted in the month following its collection. As a result, this new tax revenue from premium cigars would not start to be remitted back to the State until August 2023, assuming a July 1, 2023 effective date. This would result in the first year revenue being less than in subsequent years.

The Department would need to update all necessary tax forms and electronic management systems to reflect the tax on premium cigars; however, it is not anticipated this will result in any additional administrative costs that could not be absorbed in the Department's operating budget.

AGENCIES CONTACTED:

Department of Revenue Administration

REGULAR CALENDAR

March 8, 2023

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Majority of the Committee on Ways and Means to which was referred HB 510-FN,

AN ACT relative to removing the exemption for premium cigars from the tobacco tax. Having considered the same, report the same with the following resolution: RESOLVED, that it is INEXPEDIENT TO LEGISLATE.

Rep. David Rochefort

FOR THE MAJORITY OF THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

MAJORITY
COMMITTEE REPORT

Committee:	**Ways and Means**
Bill Number:	**HB 510-FN**
Title:	**relative to removing the exemption for premium cigars from the tobacco tax.**
Date:	**March 8, 2023**
Consent Calendar:	**REGULAR**
Recommendation:	**INEXPEDIENT TO LEGISLATE**

STATEMENT OF INTENT

This bill would eliminate the current tax exemption on premium cigars. If the exemption was eliminated, a tax of 65.03% would be imposed on premium cigars. Premium cigars are not like any other tobacco product and enjoy a successful industry in NH. This is in large part due to the current exemption resulting in business from neighboring states that heavily taxed these products. The majority believes that this business would be lost to internet sales if the exemption was lifted resulting in the loss of jobs.

Vote 15-5.

Rep. David Rochefort
FOR THE MAJORITY

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

Ways and Means

HB 510-FN, relative to removing the exemption for premium cigars from the tobacco tax. **MAJORITY: INEXPEDIENT TO LEGISLATE. MINORITY: OUGHT TO PASS.**

Rep. David Rochefort for the **Majority** of Ways and Means. This bill would eliminate the current tax exemption on premium cigars. If the exemption was eliminated, a tax of 65.03% would be imposed on premium cigars. Premium cigars are not like any other tobacco product and enjoy a successful industry in NH. This is in large part due to the current exemption resulting in business from neighboring states that heavily taxed these products. The majority believes that this business would be lost to internet sales if the exemption was lifted resulting in the loss of jobs. **Vote 15-5.**

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

March 8, 2023

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Minority of the Committee on Ways and Means to which was referred HB 510-FN,

AN ACT relative to removing the exemption for premium cigars from the tobacco tax. Having considered the same, and being unable to agree with the Majority, report with the recommendation that the bill OUGHT TO PASS.

Rep. Richard Ames

FOR THE MINORITY OF THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

MINORITY
COMMITTEE REPORT

Committee:	**Ways and Means**
Bill Number:	**HB 510-FN**
Title:	**relative to removing the exemption for premium cigars from the tobacco tax.**
Date:	**March 8, 2023**
Consent Calendar:	**REGULAR**
Recommendation:	**OUGHT TO PASS**

STATEMENT OF INTENT

The minority believes there is no rational basis for the existing exemption of premium cigars from the tobacco tax. Premium cigars, like all other tobacco products, have serious adverse effects on health and economic productivity. According to the written testimony of the NH Public Health Association, "cigar smoking leads directly to a substantial burden of head and neck cancers amongst users." The NH premium cigar tax exemption should be eliminated. Continuing to exempt premium cigars sends the wrong signal.

Rep. Richard Ames
FOR THE MINORITY

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

Ways and Means

HB 510-FN, relative to removing the exemption for premium cigars from the tobacco tax. **OUGHT TO PASS.**

Rep. Richard Ames for the **Minority** of Ways and Means. The minority believes there is no rational basis for the existing exemption of premium cigars from the tobacco tax. Premium cigars, like all other tobacco products, have serious adverse effects on health and economic productivity. According to the written testimony of the NH Public Health Association, "cigar smoking leads directly to a substantial burden of head and neck cancers amongst users." The NH premium cigar tax exemption should be eliminated. Continuing to exempt premium cigars sends the wrong signal.

Original: House Clerk
Cc: Committee Bill File

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill #: HB 510-FN Date: 2/15/23

Committee: Ways and Means

**** Please Print All Information ****

Name	Address	Phone	Representing	Pro	Con
Glenn Milner	18 Oriole Windham	434 4907			X
	representing Cigar Association of America				

HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON HB 510-FN

BILL TITLE: **relative to removing the exemption for premium cigars from the tobacco tax.**

DATE: **February 15, 2023**

LOB ROOM: **202-204** **Time Public Hearing Called to Order:** **1:30 p.m.**

Time Adjourned: **2:22 p.m.**

Committee Members: Reps. L. Sanborn, Janigian, Plett, Ulery, Doucette, Spilsbury, Soti, Aures, Rochefort, Almy, Ames, Southworth, Malloy, Schamberg, Fellows, Bolton, Elberger, Leapley and G. Smith

Bill Sponsors:
Rep. Horrigan

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

*Rep. Horrigan – What is a premium cigar? Large, hand wrapped. He thinks they should be taxed. 65.03% of wholesale price. Demand relatively price inelastic. Rep. Plett – Why do you care? Equity. Rep. Elberger – Do you have an idea what % of all tobacco sales that are premium cigars? In bill – about $1 million new revenue? Almy – sellers send lists to states as a result of tobacco settlement. Rep. Aures – Low risk product? We just heard from gaming commission how much we are losing to MA. A lot of these are on MA border – will they go over the border with this tax? No answer.

Curtis Barry, Mr. Garofalo – NH Cigar Association. I want to address cigar bars and how they work. 5 cigar bar locations out of 14. If you don't have cigar store, bar goes away because state law requires 60% from other than cigar bar. FL and PA also have no premium cigar tax. NH has built an industry. Locations near borders. They can load up and take home. The assertion that cigar bars won't go away, is refuted by MA tax – 31 stores in MA down to 1. We believe no revenue increase because sales will go away. Almy – can't hand wrap in US due to cost – all imported. Problem finding distributors to pay tax? Rep. Malloy – information very good. What is history of smoking over time? Mr. Garofalo, sales remain fairly flat. Tampa, St. Augustine still hand wrapping. Rep. Ames – What is tax in other states for online sales. Bulk of his business is sold online, 40% tax but zero online. NY 75%, then MA, NH would be 3rd highest. Margins may be 30% for him. All taxed away. Rep. Elberger – looking at fact sheet, typical premium cigar smoker better educated – more disposable income? Fair inference. Seasonal – 80% loss in winter months. Nicotine 1-3%. Eggplant 5%, etc. Aures - Economy going where? $10 bill lighting it up. Down a bit. Pipe tobacco – very high tax. But no profit. Nobody buys pipe tobacco any more in NH stores, all online. Can you tell us the impediments for collecting tax online? Difficult. Rep. Rochefort – Is this bill a solution looking for a problem?

Keen Wong – DRA has no position. Prepared Fiscal Note. Assumed other tobacco product -65% rate. $967,000 but incomplete data and static analysis. Rep. Spillsbury – is it likely that this will damper? No opinion.

Respectfully submitted

Rep. Fred Plett, Clerk

House Remote Testify

Ways and Means Committee Testify List for Bill HB510 on 2023-02-15

Support: 49 Oppose: 4 Neutral: 0 Total to Testify: 0

Export to Excel

Name	City, State Email Address	Title	Representing	Position	Testifying	Non-Germane
Anastasia, Patricia	Londonderry, NH patti.anastasia@gmail.com	A Member of the Public	Myself	Oppose	No	No
Holstein, Susanne	Bedford, NH srholstein@comcast.net	A Member of the Public	Myself	Support	No	No
Schweiker, Roy	Concord, NH royswkr@hotmail.com	A Member of the Public	Myself	Support	No	No
Howland, Curtis	Manchester, NH howland@priss.com	A Member of the Public	Myself	Oppose	No	No
Moccia, Lianne	Lebanon, NH lianne.moccia@gmail.com	A Member of the Public	Myself	Support	No	No
Bushueff, Catherine	Sunapee, NH agawamdesigns@gmail.com	A Member of the Public	Myself	Support	No	No
Koch, Laurie	Concord, NH kochlj@aol.com	A Member of the Public	Myself	Support	No	No
Damon, Claudia	Concord, NH cordsdamon@gmail.com	A Member of the Public	Myself	Support	No	No
Hackmann, Kent	Andover, NH hackmann@uidaho.edu	A Member of the Public	Myself	Support	No	No
Spielman, Kathy Sue	Durham, NH jspielman@comcast.net	A Member of the Public	Myself	Support	No	No
Jones, Andrew	Pembroke, NH arj11718@yahoo.com	A Member of the Public	Myself	Support	No	No
Devore, Gary	Pembroke, NH torin_asheron@yahoo.com	A Member of the Public	Myself	Support	No	No
Lindpaintner, Lyn	Concord, NH lynlin@bluewin.ch	A Member of the Public	Myself	Support	No	No
Liscord, Barbara	Mont Vernon, NH barbmcklis@gmail.com	A Member of the Public	Myself	Support	No	No
Keegan, John	BOscawen, NH peoresnada@tds.net	A Member of the Public	Myself	Support	No	No
Rettew, Ann	Concord, NH abrettew@gmail.com	A Member of the Public	Myself	Support	No	No
Walker, Deborah Klein	Meredith, NH deb.publichealth@gmail.com	A Member of the Public	Myself	Support	No	No
Perencevich, Ruth	Concord, NH rperence@comcast.net	A Member of the Public	Myself	Support	No	No
Wessels, Susan	RINDGE, NH slwessels2010@gmail.com	A Member of the Public	Myself	Support	No	No
Hardy, Maureen	Londonderry, NH meaux61@comcast.net	A Member of the Public	Myself	Oppose	No	No
Bissex, Hannah	Rindge, NH hannahinrindge@gmail.com	A Member of the Public	Myself	Support	No	No
Thomas, A	Rindge, NH annekerosie@gmail.com	A Member of the Public	Myself	Support	No	No

Hershey, Jane	Rindge, NH janelhershey@gmail.com	A Member of the Public	Myself	Support	No	No	
Martin, Patricia	Rindge, NH pmartin2894@yahoo.com	A Member of the Public	Myself	Support	No	No	
Moore, Susan	Franconia, NH susan.moore.franconia@gmail.com	A Member of the Public	Myself	Support	No	No	
Fudge, Kim Marie	NORTH CONWAY, NH kimfudge20@gmail.com	A Member of the Public	Myself	Support	No	No	
MacGregor, Leslie	Grantham, NH lsmacgregor@gmail.com	A Member of the Public	Myself	Support	No	No	
DeMark, Richard	Meredith, NH demarknh114@gmail.com	A Member of the Public	Myself	Support	No	No	
DeMark, Harriet	Meredith, NH demarknh114@gmail.com	A Member of the Public	Myself	Support	No	No	
Koch, Helmut	Concord, NH helmut.koch.2001@gmail.com	A Member of the Public	Myself	Support	No	No	
Richman, Susan	Durham, NH susan7richman@gmail.com	A Member of the Public	Myself	Support	No	No	
Istel, Claudia	Acworth, NH cistel79@gmail.com	A Member of the Public	Myself	Support	No	No	
Medeiros, Jesse	Plainfield, NH bgtrck458@gmail.com	A Member of the Public	Myself	Oppose	No	No	
Brown, Howard	Mont Vernon, NH hobro39@hotmail.com	An Elected Official	Myself	Support	No	No	
Raspiller, Cindy	Mont Vernon, NH raspicl@hotmail.com	A Member of the Public	Myself	Support	No	No	
Torpey, Jeanne	Concord, NH jtorp51@comcast.net	A Member of the Public	Myself	Support	No	No	
Ellermann, Maureen	Concord, NH ellermannf@aol.com	A Member of the Public	Myself	Support	No	No	
Brennan, Nancy	Weare, NH burningnan14@gmail.com	A Member of the Public	Myself	Support	No	No	
Brennan, Arthur	Weare, NH arete201314@gmail.com	A Member of the Public	Myself	Support	No	No	
Brennan, Jane	Weare, NH janelb@gsinet.net	A Member of the Public	Myself	Support	No	No	
Bartlett, Christy	Concord, NH peter.christybartlett@gmail.com	A Member of the Public	Myself	Support	No	No	
Horrigan, Timothy	Durham, NH timothy.horrigan@leg.state.nh.us	An Elected Official	Strafford 10 (prime sponsor)	Support	No	No	
Hinebauch, Mel	Concord, NH melhinebauch@gmail.com	A Member of the Public	Myself	Support	No	No	
Spencer, Rob	Concord, NH rfspencer@gmail.com	A Member of the Public	Myself	Support	No	No	
Spencer, Louise	Concord, NH lpskentstreet@gmail.com	A Member of the Public	Myself	Support	No	No	
Bishop, Nancy	Plaistow, NH nanbis71@gmail.com	A Member of the Public	Myself	Support	No	No	
Andrews, Gloria	Chichester, NH gloria.andrews@gmail.com	A Member of the Public	Myself	Support	No	No	
Lamphier, Regan	Nashua, NH reganburkelamphier@gmail.com	An Elected Official	Myself	Support	No	No	
Steel, Sandy	PLAINFIELD, NH selizabethsteel@gmail.com	A Member of the Public	Myself	Support	No	No	

Richardson, Daniel	Nashua, NH daniel6_22@comcast.net	A Member of the Public	Myself	Support	No	No	
FRIEDRICH, ED	Loudon, NH erfriedrich@yahoo.com	A Member of the Public	Myself	Support	No	No	
Farkas, Catharine	Sanbornton, NH cafarkas@hotmail.com	A Member of the Public	Myself	Support	No	No	
boudman, roberta	wolfeboro, NH boudwoman2@gmail.com	A Member of the Public	Myself	Support	No	No	

RSA Chapter 78 – Tobacco Tax

78:1 Definitions. –

IX. " Premium cigar " means any product made from tobacco which:
(a) Is made entirely by hand of all natural tobacco leaf;
(b) Is hand constructed and hand wrapped;
(c) Weighs more than 3 pounds per 1,000 cigars; and
(d) Is kept in a humidor.

V. " Humidor " means a container or room specifically designed to store and age cigars within the optimal humidity range of 65 percent to 72 percent at room temperature, containing a humidification device or system designed to add or remove moisture from its interior space to maintain the desired level of humidity.

Cigar Association of New Hampshire

member locations



SETTING THE RECORD STRAIGHT:
NIH & FDA DATA ON PREMIUM CIGAR USE AND PUBLIC HEALTH IMPACT

Data from recent government-funded and government-led studies definitively prove that premium cigars are a unique product category that are almost exclusively enjoyed by older adults infrequently.

WHY THIS MATTERS:

IPCPR used the FDA's comment period as an opportunity to remind the administration that even their own data does not support the regulation of premium cigars. These data points prove why regulating cigars is ineffective in accomplishing that goal.

.02% Only **.02%** reported smoking a premium cigar in the past 30 days



Over half (52%) of current premium cigar smokers (25 and older) have a **college degree**—compared to 32% across the US population



The average age of an individual's first premium cigar is **30 years old**—compared to 16.7 years old for cigarettes



There is **no meaningful correlation** between premium cigars and cigarette smoking



The average premium cigar consumer smokes **1.2 days out of every 30**—compared to 29.6 days out of 30 for cigarette smokers



97% of all premium cigar consumers do not smoke daily



No statistically significant increase in risk for smoking related diseases can be found between non-daily premium cigar smokers and non-smokers in general

THE STUDIES:

PATH Study: The Population Assessment of Tobacco and Health (PATH) study is a joint study by the FDA and the National Institutes of Health (NIH) that covers a multi-year cross section of youth and adult. PATH is one of the few government studies that effectively identified and analyzed data specific to premium cigars.

National Longitudinal Mortality (NLM) Study: An article published in the Journal of American Medicine (JAMA) analyzed the NLM study which tracked a population of 350,000 Americans for nearly 3 decades. The article, Association of Cigarette, Cigar, and Pipe Use with Mortality Risk in the US Population, examined the relationship between mortality, risk and use across a range of tobacco products over a population of over 350,00 individuals for nearly 3 decades.

Visit **www.ipcprlegislative.org** to learn more.

Legislative History related to HB 510

Chapter 78 – Tobacco Tax

78:1 Definitions. –

XXI. "Premium cigars" means cigars which:

(a) Are made entirely by hand of all natural tobacco leaf;

(b) Are hand constructed and hand wrapped;

(c) Weigh more than 3 pounds per 1,000 cigars; and

(d) Are kept in a humidor.

XXII. "Humidor" means a container or room specifically designed to store and age cigars within the optimal humidity range of 65 percent to 72 percent at room temperature, containing a humidification device or system designed to add or remove moisture from its interior space to maintain the desired level of humidity.

- 2009, Chapter 0144
  - Added exemption to taxation for "premium cigars"
  - Created definition of "premium cigar"
- 2016, Chapter 0320
  - Modified definition of "premium cigar"
  - Added definition of "humidor"
  - Those changes twice recommended to pass by House Ways & Means Committee and adopted on the "Consent Calendar"
- 2017
  - HB 318
    - Would have added a tax to premium cigars
    - Recommended "Inexpedient to Legislate" 21-0 by House Ways & Means Committee
    - "ITL" motion adopted 284-40
  - HB 333
    - Would have repealed exemption to taxation for premium cigars
    - Recommended "Inexpedient to Legislate" 18-3 by House Ways & Means Committee
    - "ITL" motion adopted 252-73
- 2019
  - HB 438
    - Would have repealed exemption to taxation for premium cigars
    - Recommended "Inexpedient to Legislate" 16-3 by House Ways & Means Committee
    - "ITL" motion adopted 293-58

Testimony in Favor of HB 510-FN:
"AN ACT removing the exemption for premium cigars from the tobacco tax."

Rep. Timothy Horrigan (Strafford 10); February 15, 2023
House Ways & Means Committee

You may be wondering "What is a premium cigar?"

Answer: premium cigars are those big cigars which are wrapped by hand in tobacco leaves rather than wrapped by a machine in paper. They are much more expensive than cigarettes, "little cigars" or regular cigars. Ironically, premium cigars are not taxed at all at the state level here in New Hampshire, and they are subject to only a minimal federal excise tax of 40.26 cents per cigar for a product which typically sells for $5 to $10 or even more.

HB 510 totally eliminates the legal distinction in the RSA's between premium cigars and other cigars, by deleting the definition of "premium cigar" from RSA 78:1, and by deleting two other references in RSA 78 (which was recodified in 2020.) The net effect of that change would be to tax premium cigars at the same rate as all other cigars (and all other tobacco products other than cigarettes), at a rate of 65.03 per cent of the wholesale price. (That's 65.03% of WHOLESALE, not retail! Premium cigars, like most other consumer goods, are marked up about 100% when retailed.)

The history of tobacco tax rate changes indicates that demand for tobacco is price-inelastic. When the price goes up, for whatever reason, demand only goes down a little. HB 510 will lead to lot more tobacco tax revenue, to the tune of almost a million dollars a year, along with a little less tobacco consumption. Those are both desirable effects.

The opponents of this bill claim it would drive the state's cigar bars out of business, because cigar afficionados will supposedly all switch to buying cigars online. However, there are plenty of cigar bars in other states who do tax premium cigars. Cigars are a product which appeals to the senses: you can't feel, taste or smell the cigars on a website or in a catalog. Cigars are also much more enjoyable when shared with other cigar aficionados. Finally, cigars are expensive and unhealthy. Sure, like everyone else, cigar aficionados enjoy avoiding taxes and getting a good bargain--- but even in the absence of a state tax, if the bottom line is all you care about, premium cigars are not the product for you.

The specific language creating this tax exemption was added to the RSA's in 2009, as part of that year's "budget trailer" bill. The rationale for the exemption is obscure, but it does harken back to the days when New Hampshire was a major manufacturer of cigars. One of the biggest and most famous cigar factories in the USA, the "R.G. Sullivan 7-20-4" factory, was actually located in the heart of downtown Manchester. That era ended at some point in the middle of the last century.

As far as I can tell, no cigars are currently manufactured here in New Hampshire. There are one or two dozen cigar bars and cigar stores in our state, and I have no desire to drive them out of business. In fact, I have in the past supported bills which would make it easier for them to do business. That said, I am confident that New Hampshire's small but resilient premium cigar industry can survive the imposition of the same taxes already imposed on other tobacco products.

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 510-FN

BILL TITLE: relative to removing the exemption for premium cigars from the tobacco tax.

DATE: March 8, 2023

LOB ROOM: 202-204

MOTIONS: INEXPEDIENT TO LEGISLATE

Moved by Rep. Rochefort Seconded by Rep. Plett Vote: 15-5

CONSENT CALENDAR: NO

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep Fred Plett, Clerk

STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

1/10/2023 9:55:04 AM
Roll Call Committee Registers Report

2023 SESSION

Ways and Means

Bill #: SB0-FN **Motion:** ITL **AM #:** _____ **Exec Session Date:** 3/8/23

Members	YEAS	Nays	NV
Sanborn, Laurie J. Chairman	16		
Janigian, John C. Vice Chairman	1		
Ulery, Jordan G.	2		
Doucette, Fred G.	3		
~~Spilsbury, Walter~~ Hennessy, Tony	4		
Plett, Fred R. Clerk	5		
~~Hynes, Dan~~ Klothes, Jeannine	6		
Soti, Julius F.	7		
Aures, Cyril Nicholas	8		
Rochefort, David	9		
Almy, Susan W.	10		
Ames, Richard		1	
Southworth, Thomas L.		2	
~~Malloy, Dennis J.~~ Manosodi, Latha		3	
Schamberg, Thomas C.	11		
Fellows, Sallie D.	12		
Bolton, Bill R		4	
Elberger, Susan A		5	
Leapley, Nicole M	13		
Smith, Geoffrey	14		
TOTAL VOTE:	15	5	