

On page 1, line 1, of the Introduced bill, delete "modify " and insert "subject premium cigars to a "

On page 1, line 1, of the Introduced bill, delete " provisions pertaining to premium cigars" and insert " cap"

On page 1, line 4, of the Introduced bill, after "Dakota:" delete "Section 1. That a NEW SECTION be added:

"

On page 1, line 5, of the Introduced bill, after "added:" delete "Tax on sale of premium cigars."

On page 1, line 5, of the Introduced bill, after "cigars." delete "

In lieu of the tax levied by § 10-50-61, a tax of fifty cents per premium cigar sold is imposed and shall be added to the amount of tax otherwise imposed under § 10-45-2 on the sale of any premium cigar.

For purposes of this section, the term, premium cigar, has the same meaning as provided in § 10-50-1."

On page 2, line 16, of the Introduced bill, delete " and " and insert ", "

On page 2, line 16, of the Introduced bill, after "upon " insert "a dealer without a physical presence in this state who sells, ships, or transports a premium cigar to a consumer in this state, and upon "

On page 2, line 17, of the Introduced bill, delete " thereof, at the" and insert " of tobacco products. The"

On page 2, line 18, of the Introduced bill, after "of " insert "tax imposed under this section is "

On page 2, line 18, of the Introduced bill, after "of" delete " such"

On page 2, line 18, of the Introduced bill, after "such " insert "the "

On page 2, line 18, of the Introduced bill, after "products" insert ", except a premium cigar is subject to a cap of fifty cents per premium cigar"

On page 2, line 19, of the Introduced bill, after "imposed " insert "upon a dealer without a physical presence in this state "

On page 2, line 19, of the Introduced bill, delete " the" and insert " an order for a premium cigar is placed by or for a consumer in this state and upon a"

On page 2, line 19, of the Introduced bill, after "wholesaler " insert "at the time the distributor or wholesaler "

On page 2, line 25, of the Introduced bill, delete "Notwithstanding the provisions of this section, no tax is imposed under this section upon any premium cigar that is subject to sales tax pursuant to § 10-45-2. 10" and insert

On page 2, line 26, of the Introduced bill, after "§ 10-45-2.10" delete the period

On page 2, line 27, of the Introduced bill, after "10-45-2.10.

Any " insert "dealer without a physical presence in this state, "

On page 2, line 27, of the Introduced bill, after "distributor" insert the comma