

**HOUSE BILL NO. 1403**

Introduced by

Representative Mitskog

Senators Bekkedahl, Oban

1 A BILL for an Act to amend and reenact section 57-36-32 of the North Dakota Century Code,  
2 relating to an increase in the tax on cigarettes; and to provide an effective date.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Section 57-36-32 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-36-32. Separate and additional tax on the sale of cigarettes - Collection -**  
7 **Allocation of revenue - Tax avoidance prohibited.**

8 There is hereby levied and assessed and there shall be collected by the state tax  
9 commissioner and paid to the state treasurer, upon all cigarettes sold in this state, an additional  
10 tax, separate and apart from all other taxes, of ~~seventeen~~seventy-two mills on each cigarette, to  
11 be collected as existing taxes on cigarettes sold are, or hereafter may be, collected, by use of  
12 appropriate stamps and under similar accounting procedures. No person, firm, corporation, or  
13 limited liability company shall transport or bring or cause to be shipped into the state of North  
14 Dakota any cigarettes as provided herein, other than for delivery to wholesalers in this state,  
15 without first paying the tax thereon to the state tax commissioner. All of the moneys collected by  
16 the state treasurer under this section shall be credited to the state general fund.

17 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
18 June 30, 2021.