

SUMMARY OF NO. 91-18

This proposed law would establish a Health Protection Fund to pay for health programs relating to tobacco use, including distribution of information about tobacco use, to be financed by a new excise tax on cigarettes and smokeless tobacco. The Health Protection Fund would be used, subject to appropriation by the state Legislature, to supplement existing funding for the following purposes: school health education programs including information about the hazards of tobacco use; smoking prevention and smoking cessation programs in the workplace and community; tobacco-related public service advertising; drug education programs; support of prenatal and maternal care at community health centers which provide programs on smoking cessation and information on the harmful effects of smoking; and monitoring by the state Department of Public Health of illness and death associated with tobacco.

The proposed law would establish a new excise tax of one and one-quarter cents per cigarette (twenty-five cents per pack of 20) and twenty-five percent of the wholesale price of smokeless tobacco. This excise would be in addition to the excise already imposed on cigarettes and smokeless tobacco. The new excise would be collected by the state Department of Revenue under the same procedures that apply to the existing tobacco excise.

The proposed law would direct the State Comptroller to report annually on the revenues and expenditures of the Health

Protection Fund. The proposed law states that if any of its provisions were found invalid, the other provisions would remain in effect. The proposed law would go into effect on January 1, 1993.

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