

99th CONGRESS
1st Session

S. 2396

(1) Department of the Treasury

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 12 (legislative day, SEPTEMBER 11), 1967

Mr. KENNEDY of New York (for himself and Mr. RANDOLPH) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1954 to tax cigarettes on the basis of their tar and nicotine content.

1 *Be it enacted by the Senate and House of Representa-*

2 *tives of the United States of America in Congress assembled,*

3 That (a) section 5701 (b) of the Internal Revenue Code of
4 1954 (tax on cigarettes) is amended to read as follows:

5 “(b) CIGARETTES.—On cigarettes, manufactured in or
6 imported into the United States, there shall be imposed the
7 following taxes:

8 “(1) SMALL CIGARETTES.—On cigarettes weighing
9 not more than 3 pounds per thousand, the tax shall be
10 the lowest tax applicable under the following table:

11

If the tar content thereof is—	If the nicotine content thereof is—	The tax per thousand cigarettes shall be—
10 mg. or less and.....	0.8 mg. or less.....	\$4
20 mg. or less and.....	1.4 mg. or less.....	7
30 mg. or less and.....	2 mg. or less.....	10
More than 30 mg. or.....	More than 2 mg.....	15

1 “(2) LARGE CIGARETTES.—On cigarettes weighing
2 more than 3 pounds per thousand, the tax per thousand
3 shall be 2.1 times the tax prescribed by paragraph (1);
4 except that, if more than $6\frac{1}{2}$ inches in length, such ciga-
5 rettes shall be taxable under paragraph (1), counting
6 each $2\frac{3}{4}$ inches, or fraction thereof, of the length of each
7 as one cigarette.

8 “(3) DETERMINATION OF TAR AND NICOTINE CON-
9 TENT.—

10 “(A) TESTING BY FEDERAL TRADE COMMISS-
11 SION.—The Federal Trade Commission shall from
12 time to time (but not less often than once each cal-
13 endar quarter) test each brand of cigarettes manu-
14 factured in or imported into the United States for
15 the tar and nicotine content of cigarettes of such
16 brand. The conditions, methods, and procedures for
17 conducting such tests shall be prescribed by (and
18 may be changed by) the Commission by regulations
19 issued by it for purposes of this paragraph. Until
20 such time as such regulations are first issued, the con-
21 ditions, methods, and procedures for conducting such
22 tests shall be those approved by the Commission for

1 formal testing which are in effect on the date of the
2 enactment of this paragraph.

3 "(B) CERTIFICATION TO SECRETARY.—At
4 least once each calendar quarter, the Chairman of
5 the Federal Trade Commission shall certify to the
6 Secretary or his delegate, on the basis of the tests
7 conducted pursuant to subparagraph (A), the tar
8 and nicotine content of each brand of cigarettes
9 manufactured in or imported into the United
10 States. The tar and nicotine content of a brand of
11 cigarettes as contained in such certification shall, for
12 purposes of applying paragraphs (1) and (2), be
13 the tar and nicotine content of cigarettes of such
14 brand for the period beginning with the day after
15 such certification is made with respect to such brand
16 and ending with the day on which the next certifi-
17 cation is made with respect to such brand."

18 (b) The amendment made by subsection (a) shall take
19 effect on the first day of the first calendar quarter which
20 begins more than 30 days after the date of the enactment of
21 this Act, except that, with respect to the authority of the
22 Federal Trade Commission to issue regulations for purposes
23 of section 5701 (b) (3) of the Internal Revenue Code of
24 1954 (as added by subsection (a)), such amendment shall
25 take effect on the date of the enactment of this Act.

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To amend the Internal Revenue Code of 1954 to tax cigarettes on the basis of their tar and nicotine content.

By Mr. KENNEDY and Mr. RANDOLPH

SENATOR J. EDGAR BROWNE (Legislative day, September 11, 1967)
Read twice and referred to the Committee on Finance