

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: Relating to the study on health care costs resulting from smoking.

IN THE SENATE OF THE UNITED STATES—100th Cong., 2d Sess.

S. 2238

A bill to make technical corrections relating to the Tax Reform Act of 1986, and for other purposes.

Referred to the Committee on \_\_\_\_\_  
and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT INTENDED TO BE PROPOSED BY Mr. FORD to the Amendment (No. \_\_\_\_\_) proposed by Mr. BAUCUS (for himself and Mr. PACKWOOD)

Viz:

- 1 Strike section 736 proposed to be added by the
- 2 amendment and insert:
- 3 SEC. 7M. STUDY ON ECONOMIC IMPACT OF SMOKING.
- 4 (a) IN GENERAL.—The Secretary of the Treasury or
- 5 his delegate, in consultation with the Secretary of Health
- 6 and Human Services, shall conduct a study of:
- 7 (1) the direct public health care costs incurred
- 8 (with respect to smokers, their spouses and others) as
- 9 a result of cigarette smoking in the United States,

1           (2) the changes in incidence of cigarette smok-  
2           ing in the United States by adults and by teenage  
3           and younger children over the past 20 years,

4           (3) the impact of the rate of the excise tax im-  
5           posed by section 5701 of the Internal Revenue Code  
6           of 1986 on cigarette smoking by adults and by teen-  
7           age and younger children,

8           (4) the distributional effects of all Federal  
9           excise taxes among the income classes,

10          (5) the distributional effects of all Federal  
11          excise tax increases among income classes, and

12          (6) the impact of changes in the cigarette excise  
13          tax rate on employment in each State in the United  
14          States, on State and local cigarette tax revenue col-  
15          lections, and on the related farm community.

16          (b) REPORTS.—The report of the study required by  
17          subsection (a) shall be submitted by November 1, 1989.  
18          Such report shall be submitted to the Committees on Ways  
19          and Means and Agriculture of the House of Representa-  
20          tives and the Committees on Finance and Agriculture of  
21          the Senate.