

111TH CONGRESS
2^D SESSION

H. R. 4439

To amend the Internal Revenue Code of 1986 to impose the same rate of tax on pipe tobacco as is imposed on roll-your-own tobacco.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2010

Mr. COHEN (for himself and Mr. DOGGETT) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to impose the same rate of tax on pipe tobacco as is imposed on roll-your-own tobacco.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tobacco Tax Parity
5 Act of 2010”.

6 **SEC. 2. PIPE TOBACCO AND ROLL-YOUR-OWN TOBACCO**
7 **RATE PARITY.**

8 (a) IN GENERAL.—Subsection (f) of section 5701 of
9 the Internal Revenue Code of 1986 is amended by striking
10 “\$2.8311 cents” and inserting “\$24.78”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to articles removed (as defined in
3 section 5702(j) of the Internal Revenue Code of 1986)
4 after the date of the enactment of this Act.

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