

- 1 Page 1-line 2 Before "cigars" insert "premium"; before
- 2 "cigar" insert "premium".
- 3
- 4 Page 1-line 3 After "cigar;" insert "providing a definition;
- 5 providing an appropriation; ".
- 6
- 7 Page 1-line 8 After "W.S." insert "39-18-101(a) by creating
- 8 a new paragraph (xii),"; delete "and (d)".
- 9
- 10 Page 1-after line 10 Insert:
- 11
- 12 **"39-18-101. Definitions.**
- 13
- 14 (a) As used in this article:
- 15
- 16 (xii) "Premium cigar" means a cigar that:
- 17
- 18 (A) Is wrapped in whole tobacco leaf;
- 19
- 20 (B) Is handmade or hand rolled; and
- 21
- 22 (C) Has no filter, non-tobacco tip or non-tobacco
- 23 mouthpiece.
- 24
- 25 Page 2-line 5 Delete "under this".
- 26
- 27 Page 2-line 6 Delete "subsection"; delete "not exceed thirty
- 28 cents (\$0.30)" and insert "be ten percent
- 29 (10%)"; before "cigar" insert "premium".
- 30
- 31 Page 2-lines 8 through 17 Delete entirely.
- 32
- 33 Page 3-line 7 Before "cigars" insert "premium".
- 34
- 35 Page 3-line 21 Before "cigars" insert "premium".
- 36
- 37 Page 3-line 22 Before "cigars" insert "premium".
- 38
- 39 Page 4-line 7 Before "cigar" insert "premium".
- 40
- 41 Page 4-line 12 Before "cigars" insert "premium".
- 42
- 43 Page 4-line 19 Before "cigars" insert "premium".

1  
2 Page 4-line 21 Before "cigars" insert "premium".  
3  
4 Page 4-after line 23 Insert and renumber as necessary:  
5  
6 "**Section 2.** There is appropriated five hundred seventy-seven  
7 thousand dollars (\$577,000.00) from the general fund to the  
8 department of revenue for purposes of implementing this act. This  
9 appropriation shall be for the period beginning with the effective  
10 date of this act and ending June 30, 2025. This appropriation shall  
11 not be transferred or expended for any other purpose and any  
12 unexpended, unobligated funds remaining from this appropriation  
13 shall revert as provided by law on June 30, 2025. It is the intent  
14 of the legislature that this appropriation not be included in the  
15 department of revenue's standard budget request for the next  
16 succeeding fiscal biennium."  
17  
18 Page 5-line 2 Delete "**Section 2.**" and insert "**Section 3.**";  
19 delete "July 1, 2023" and insert "January 1,  
20 2024". HARSHMAN, CHAIRMAN