

**STATE BOARD OF EQUALIZATION
STAFF LEGISLATIVE BILL ANALYSIS (SHORT FORM)**

Date Amended	06/19/01	Bill No:	AB 224
Tax:	Cigarette and Tobacco Products	Author:	Matthews and Migden
Board Position:		Related Bills:	

The bill, as amended, is no longer within the scope of responsibility of the Board.

COMMENT

The June 19, 2001 amendments delete the Cigarette and Tobacco Products Tax provisions that would have required the Board to develop a separate equivalent rate for the surtax on smokeless tobacco products. The bill would instead require the office of the Legislative Analyst to conduct a study of the sales and marketing of cigars and smokeless tobacco products to both adults and children. The results of the study would be required to be submitted to the Legislature by December 31, 2002. These provisions would fall under the purview of the office of the Legislative Analyst.

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This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.