

S 2642

Smuggled Tobacco Prevention Act of 2004

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 13, 2004

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S8032-8034)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S8032-8034)
(Jul 13, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/2642>

Sponsor

Name: Sen. Wyden, Ron [D-OR]

Party: Democratic • **State:** OR • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 13, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 4820	Identical bill	Jul 13, 2004: Referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

Smuggled Tobacco Prevention Act of 2004 - Amends the Internal Revenue Code to require all packages of tobacco products to carry a unique legibly printed serial number by which the Secretary of the Treasury can identify the manufacturer or importer and the location and date of manufacture or importation. Requires tobacco products sold on Indian reservations to be labeled as such.

Requires a person to post a bond with the Secretary in order to export tobacco products. Requires a tobacco wholesaler to have a permit and to maintain certain records.

Requires export warehouse proprietors to file certain reports with the Secretary. Authorizes the Secretary to enter into certain tobacco related information exchange agreements with foreign countries.

Establishes new criminal offenses relating to the distribution of tobacco products.

Raises the \$1,000 civil penalty for violations relating to tobacco products to \$10,000.

Amends the Contraband Cigarette Trafficking Act to: (1) expand the applicability of such Act from cigarettes only to tobacco products (cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco); (2) define a "contraband tobacco product" as a quantity of tobacco product that is equivalent to or more than 2,000 cigarettes (currently, 60,000) which bear no evidence of the payment of applicable State tobacco taxes and that is possessed illegally; and (3) establish new unlawful acts.

Allows a State tobacco tax authority to bring a civil action in U.S. district court for the collection of State cigarette taxes.

Prohibits retaliation against employees (whistleblowers) who provide information in contraband tobacco cases. Provides for administrative and judicial remedies for such whistleblowers.

Actions Timeline

- **Jul 13, 2004:** Introduced in Senate
- **Jul 13, 2004:** Sponsor introductory remarks on measure. (CR S8032)
- **Jul 13, 2004:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S8032-8034)