

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/s/1799

# S 1799

A bill to amend the Internal Revenue Code of 1986 to apply rate parity to the excise tax on small cigars and small cigarettes, and for other purposes.

Congress: 110 (2007-2009, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Jul 17, 2007

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 17, 2007)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/1799

#### **Sponsor**

Name: Sen. Lincoln, Blanche L. [D-AR]

Party: Democratic • State: AR • Chamber: Senate

#### Cosponsors

No cosponsors are listed for this bill.

### **Committee Activity**

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 17, 2007

## **Subjects & Policy Tags**

## **Policy Area:**

Taxation

#### **Related Bills**

No related bills are listed.

**Summary** (as of Jul 17, 2007)

Amends the Internal Revenue Code to increase the excise tax rate on small cigars to \$19.50 per thousand (the same rate as for small cigarettes).

## **Actions Timeline**

- Jul 17, 2007: Introduced in Senate
- Jul 17, 2007: Sponsor introductory remarks on measure. (CR 7/18/2007 S9474-9475)
- Jul 17, 2007: Read twice and referred to the Committee on Finance.