

HR 729

Tobacco Excise Tax and Parity Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 30, 2017

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 30, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/729>

Sponsor

Name: Rep. Lawrence, Brenda L. [D-MI-14]

Party: Democratic • **State:** MI • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 30, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 S 1837	Related bill	Sep 19, 2017: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5864)

Tobacco Excise Tax and Parity Act of 2017

This bill amends the Internal Revenue Code, with respect to the taxation of tobacco products, to:

- increase or equalize excise taxes on small cigars, cigarettes, pipe tobacco, roll-your-own tobacco, large cigars, and smokeless tobacco;
- impose an excise tax on smokeless tobacco sold in discrete single-use units;
- tax other tobacco products at a level equivalent to the tax rate for cigarettes on an estimated per use basis;
- provide for annual inflation adjustments for excise tax rates on cigarettes and tobacco products;
- restrict the sale, lease, export, import, or delivery of tobacco production machines to persons lawfully engaged in: (1) the sale, lease, export, import, or delivery of such machines; (2) the manufacture or packaging of tobacco products or processed tobacco; or (3) the application of unique identification markings onto tobacco products or processed tobacco packages;
- specify marking and labeling requirements;
- require manufacturers, sellers, or importers of tobacco production machines to obtain permits;
- establish new criminal offenses relating to the licensing and distribution of tobacco products or processed tobacco;
- increase the civil penalty for tobacco-related infractions; and
- allow sharing of tax return information with government officials for the administration of laws relating to tobacco products and processed tobacco.

The bill also: (1) requires the Department of the Treasury to coordinate with other government officials in addressing tobacco tax evasion and conducting other enforcement activities, (2) amends the Tariff Act of 1930 to impose a civil penalty for the importation of tobacco products and cigarette papers and tubes by fraudulent means, and (3) provides for the enforcement of this bill in Indian tribal areas.

Actions Timeline

- **Jan 30, 2017:** Introduced in House
- **Jan 30, 2017:** Referred to the House Committee on Ways and Means.