



FISCAL NOTE

House Bill 357

Committee: Ways and Means General Fund Sponsor: Representative Rolanda Hollis
Analyst: Tiffany Weaver Date: 02/28/2025

House Bill 357 as introduced would define "heated tobacco products" and levy a \$0.017 license tax on each single-use consumable unit of these products to be distributed to the State General Fund.

This bill would also levy: (1) a county tax on these products, in any county that levies a local tobacco tax, at a rate of half of the state rate above; and (2) a municipality tax on these products, in any municipality that levies a local tobacco tax, at a rate of half the local municipal tax rate.