



## **FISCAL NOTE**

### **House Bill 357**

Committee: Finance and Taxation General Fund    Sponsor: Representative Rolanda Hollis  
Analyst: Tiffany Weaver    Date: 04/23/2025

**House Bill 357** as reported by the Committee on Finance and Taxation General Fund would define "heated tobacco products" and "cigarettes intended to be heated" 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 municipal tax on these products, in any municipality that levies a local tobacco tax, at a rate of half the local municipal tax rate.