1



2	
3	
4	
5	Replace line 12 on page 1 with the following:
6	"cigarette," "heated tobacco products," and
7	"cigarettes intended to be heated;" and to levy a tax
8	
9	Replace line 47 on page 2 with the following:
10	(6) HEATED TOBACCO PRODUCT. A product other than a
11	cigarette intended to be heated, containing
12	
13	Replace lines 53 through 54 on page 2 with the following:
14	meaning as defined in Section 6-12-2 and shall
15	include cigarette or cigarettes intended to be heated.
16	(8) CIGARETTEE OR CIGARETTES INTENDED TO BE HEATED.
17	Means a cigarette containing tobacco that produces an
18	inhalable aerosol (i) by heating the tobacco by means of
19	an electronic device without combustion of the tobacco or
20	(ii) by heat generated from a combustion source that only
21	or primarily heats rather than burns the tobacco. "
22	
23	Replace line 82 on page 3 with the following:
24	any substitute therefor, other than cigarettes



25	intended to be heated,
26	
27	Replace line 110 on page 4 with the following:
28	(8) HEATED TOBACCO PRODUCTS. Beginning November 1,
29	<u>2025,</u>
30	
31	Replace line 113 on page 5 with the following:
32	unit.
33	(9) CIGARETTES INTENDED TO BE HEATED. Beginning
34	November 1, 2025, upon all cigarettes intended to be
35	heated the tax of \$0.017 on each cigarette intended to be
36	heated.
37	
38	Replace line 203 on page 8 with the following:
39	privilege tax on heated tobacco products and
40	cigarettes intended to be heated, which shall equal
41	
42	Replace line 206 on page 8 with the following:
43	products or cigarettes intended to be heated were
44	sold to the purchaser. Notwithstanding any other
45	
46	Replace line 213 on page 8 with the following:
47	privilege tax on heated tobacco products and
48	cigarettes intended to be heated, which shall equal

## U9BHQGX-1: 4/16/2025: RA 1ST FINANCE AND TAXATION GENERAL FUND AMENDMENT TO HB357 OFFERED BY SENATOR ALBRITTON



49	
50	Replace line 216 on page 8 with the following:
51	in which the heated tobacco products or cigarettes
52	intended to be heated were sold to the
53	
54	Replace lines 465 through 466 on page 17 with the
55	following:
56	Section 2. This act shall become effective on

November 1, 2025.

57