

108TH CONGRESS
1ST SESSION

H. R. 1839

To amend the Act of October 19, 1949, entitled “An Act to assist States in collecting sales and use taxes on cigarettes”.

IN THE HOUSE OF REPRESENTATIVES

APRIL 29, 2003

Mr. GREEN of Wisconsin (for himself and Mr. PENCE) introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To amend the Act of October 19, 1949, entitled “An Act to assist States in collecting sales and use taxes on cigarettes”.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Youth Smoking Pre-
5 vention and State Revenue Enforcement Act”.

6 **SEC. 2. REVISION OF ACT OF OCTOBER 19, 1949.**

7 The Act of October 19, 1949, entitled “An Act to
8 assist States in collecting sales and use taxes on ciga-
9 rettes” (15 U.S.C. 375 et seq.) is amended by striking

1 “That for the purposes of this Act” and all that follows
2 through the end of the Act and inserting the following:

3 **“SECTION 1. SHORT TITLE.**

4 “This Act may be cited as the “Jenkins Act”.

5 **“SEC. 2. INTERSTATE SALES OF CIGARETTES.**

6 “(a) COMPLIANCE WITH LAWS.—Each person who
7 engages in an interstate sale or distribution of cigarettes
8 shall comply with all the sales and use tax and other laws,
9 applicable to the distribution or sale of cigarettes, in the
10 State and place in which the cigarettes are delivered.

11 “(b) RECORDKEEPING AND REPORTING.—Each per-
12 son who engages in an interstate sale or distribution of
13 cigarettes, or who advertises, or offers to engage in, such
14 a sale or distribution, shall—

15 “(1) first file with the tobacco tax adminis-
16 trator of the State and place in which the cigarettes
17 are to be offered, advertised, or delivered, a state-
18 ment setting forth the person’s name and trade
19 name (if any), and the address of that person’s prin-
20 cipal place of business and any other place of busi-
21 ness; and

22 “(2) not later than the 10th day of each cal-
23 endar month, file with that tobacco tax adminis-
24 trator a memorandum or copy of the invoice cov-
25 ering each and every interstate sale or distribution

1 of cigarettes into that State or place during the pre-
2 vious calendar month, and such memorandum or in-
3 voice shall include the name and address of the per-
4 son to whom the cigarettes are delivered, the brand,
5 and the quantity thereof.

6 **“SEC. 3. CIVIL ACTION.**

7 “In addition to any other remedies available under
8 other Federal or State law, the Attorney General of a
9 State may in a civil action obtain any appropriate relief,
10 including money damages, against any person who vio-
11 lates, or is about to engage in a violation of, section 2.

12 **“SEC. 4. CRIMINAL PENALTY.**

13 “Whoever violates section 2 shall be fined under title
14 18, United States Code, or imprisoned not more than 6
15 months, or both.

16 **“SEC. 5. DEFINITIONS.**

17 “As used in this Act—

18 “(1) the term ‘Attorney General’, with respect
19 to a State, means the chief law enforcement officer
20 of that State, or the designee of that officer;

21 “(2) the term ‘cigarette’ means—

22 “(A) any roll of tobacco wrapped in paper
23 or in any substance not containing tobacco
24 which is to be burned;

1 “(B) any roll of tobacco wrapped in any
2 substance containing tobacco that, because of
3 its appearance, the type of tobacco used in the
4 filler, or its packaging or labeling is likely to be
5 offered to, or purchased by consumers as a cig-
6 arette described in subparagraph (A); or

7 “(C) loose rolling tobacco that, because of
8 its appearance, type, packaging, or labeling, is
9 likely to be offered to , or purchased by, con-
10 sumers as tobacco for making cigarettes;

11 “(3) the term ‘interstate sale or distribution of
12 cigarettes’ means any sale or distribution to an indi-
13 vidual for personal consumption of cigarettes, made
14 for delivery within the United States but outside the
15 State or Indian lands where the order is processed;

16 “(4) the term ‘State’ means a State of the
17 United States, the District of Columbia, the Com-
18 monwealth of Puerto Rico, or any territory or pos-
19 session of the United States;

20 “(5) the term ‘person’ means an individual, a
21 corporation, company, association, firm, partnership,
22 society, joint stock company, an Indian tribal organi-
23 zation, or an Indian tribal government;

24 “(6) the term ‘tribal organization’ has the
25 meaning give that term in section 4 of the Indian

1 Self-Determination and Education Assistance Act
2 (25 U.S.C. 450b); and

3 “(7) the term ‘Indian lands’ has the meaning
4 given that term in section 3 of the Archeological Re-
5 sources Protection Act of 1979 (16 U.S.C. 470bb).”.

6 **SEC. 3. EFFECTIVE DATE.**

7 The amendment made by this Act shall take effect
8 on the first day of the first month beginning on or after
9 60 days after the date of the enactment of this Act.

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