

Sixty-second
Legislative Assembly
of North Dakota

HOUSE CONCURRENT RESOLUTION NO. 3030

Introduced by

Representatives Headland, Owens, S. Meyer

Senators Cook, Miller, Triplett

1 A concurrent resolution directing the Legislative Management to study the feasibility and
2 desirability of requiring use of cigarette tax stamps ~~to ensure compliance with tobacco products~~
3 ~~tax laws~~.

4 **WHEREAS**, North Dakota is one of only three states that do not require tax stamps on
5 cigarettes; and

6 ~~**WHEREAS**, application of tax stamps to cigarette packs intended for sale would help to~~
7 ~~ensure collection of applicable taxes and support state and federal enforcement efforts to~~
8 ~~reduce illicit tobacco trade; and~~

9 ~~— **WHEREAS**, application of tax stamps would demonstrate diligent enforcement of master~~
10 ~~settlement agreement provisions to ensure reliable collection of master settlement agreement~~
11 ~~payments due to states; and~~

12 **WHEREAS**, a study of the ~~effects~~feasibility and desirability of requiring tax stamping on
13 cigarettes will allow consideration of the ~~effects~~benefits and detriments of ~~the~~
14 ~~requirement~~requiring cigarette tax stamps on the state, wholesalers, the public, and
15 administrative and law enforcement agencies;

16 **NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF**
17 **NORTH DAKOTA, THE SENATE CONCURRING THEREIN:**

18 That the Legislative Management study the feasibility and desirability of requiring use of
19 cigarette tax stamps ~~to ensure compliance with tobacco products tax laws~~; and

20 **BE IT FURTHER RESOLVED**, that the Legislative Management report its findings and
21 recommendations, together with any legislation required to implement the recommendations, to
22 the Sixty-third Legislative Assembly.