Prepared by the Legislative Council staff for Senator [PLACEHOLDER] January 15, 2021

PROPOSED AMENDMENTS TO SENATE BILL NO. 2189

Page 11, after line 17, insert:

"SECTION 13. A new section to chapter 57-36 of the North Dakota Century Code is created and enacted as follows:

<u>Modified Risk Tobacco Product - Rate reduction</u>

Notwithstanding any other provision of law, any tax imposed under this chapter shall be reduced by fifty per cent for any product as to which a Modified Risk Tobacco Product order has been issued by the Secretary of the United States Department of Health and Human Services pursuant to 21 USC 387k(g)(1), or by twenty-five per cent for any product as to which a Modified Risk Tobacco Product order has been issued by the Secretary of the United States Department of Health and Human Services pursuant to 21 USC 387k(g)(2)."