

~~12-101.~~

~~(B-1) "LITTLE CIGAR" MEANS ANY ROLL FOR SMOKING THAT:~~

~~(1) IS MADE OF TOBACCO OR TOBACCO MIXED WITH ANOTHER INGREDIENT;~~

~~(2) IS WRAPPED IN A LEAF OF TOBACCO OR IN ANY OTHER MATERIAL CONTAINING TOBACCO; AND~~

~~(3) (i) WEIGHS LESS THAN 3 POUNDS PER THOUSAND; OR~~

~~(ii) MEETS THE FOLLOWING CRITERIA:~~

~~1. IS MACHINE PRODUCED;~~

~~2. HAS A DIAMETER OF LESS THAN ONE HALF INCH;~~

~~3. CONTAINS PIPE TOBACCO; AND~~

~~4. HAS A WHOLESALE PRICE PER STICK OF LESS THAN \$1.25.~~

~~(B-2) "MOIST SNUFF" MEANS ANY FINELY CUT, GROUND, OR POWDERED TOBACCO, OTHER THAN DRY SNUFF, THAT IS INTENDED TO BE PLACED IN THE ORAL CAVITY.~~

~~(c) (1) "Other tobacco product" means:~~

~~{(1)} (i) any cigar or roll for smoking, other than a cigarette, made in whole or in part of tobacco; or~~

~~{(2)} (ii) any other tobacco or product made primarily from tobacco, other than a cigarette, that is intended for consumption by smoking or chewing or as snuff.~~

~~(2) "OTHER TOBACCO PRODUCT" INCLUDES A LITTLE CIGAR.~~

~~12-105.~~

~~(c) (1) The EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE tobacco tax rate for cigarettes AND LITTLE CIGARS is:~~