

~~(1) (I) [50 cents] \$1.00 for each package of 10 or fewer cigarettes OR LITTLE CIGARS;~~

~~(2) (II) [\$1.00] \$2.00 for each package of at least 11 and not more than 20 cigarettes OR LITTLE CIGARS;~~

~~(3) (III) [5.0] 10.0 cents for each cigarette in a package of more than 20 cigarettes OR LITTLE CIGARS; and~~

~~(4) (IV) [5.0] 10.0 cents for each cigarette in a package of free sample cigarettes OR LITTLE CIGARS;~~

~~(2) IF THE FEDERAL EXCISE TAX RATE ON CIGARETTES IS INCREASED AFTER OCTOBER 1, 2007, THE AMOUNT OF THE TOBACCO TAX RATE FOR CIGARETTES REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE REDUCED IN PROPORTION TO THE AMOUNT OF THE INCREASE IN THE FEDERAL EXCISE TAX RATE SUBJECT TO THE REQUIREMENTS OF PARAGRAPH (3) OF THIS SUBSECTION.~~

~~(3) (4) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE COMPTROLLER SHALL DETERMINE THE AMOUNT OF THE REDUCTION IN THE TOBACCO TAX RATE UNDER PARAGRAPH (2) OF THIS SUBSECTION.~~

~~(II) THE REDUCTION IN THE AMOUNT OF THE TOBACCO TAX RATE MAY NOT EXCEED:~~

~~1. 25 CENTS FOR EACH PACKAGE OF 10 OR FEWER CIGARETTES;~~

~~2. 50 CENTS FOR EACH PACKAGE OF AT LEAST 11 AND NOT MORE THAN 20 CIGARETTES;~~

~~3. 2 CENTS FOR EACH CIGARETTE IN A PACKAGE OF MORE THAN 20 CIGARETTES; AND~~

~~4. 2 CENTS FOR EACH CIGARETTE IN A PACKAGE OF FREE SAMPLE CIGARETTES.~~

~~(b) (1) [The] EXCEPT FOR LITTLE CIGARS AND MOIST SNUFF, THE tobacco tax rate for other tobacco products is 15% of the wholesale price of the tobacco products.~~