

**§4365. Rate of tax**

A tax is imposed on all cigarettes imported into this State or held in this State by any person for sale at the rate of 100 mills for each cigarette. Payment of the tax is evidenced by the affixing of stamps to the packages containing the cigarettes. [PL 2005, c. 457, Pt. AA, §1 (AMD); PL 2005, c. 457, Pt. AA, §8 (AFF).]

**SECTION HISTORY**

PL 1965, c. 343, §§1,2 (AMD). P&SL 1967, c. 154, §G (AMD). P&SL 1967, c. 191, §§E1,E2 (AMD). PL 1967, c. 544, §§96,97 (AMD). PL 1967, c. 544, §§110,113 (RP). PL 1969, c. 295, §§6,7 (AMD). P&SL 1971, c. 117, §§E1,2 (AMD). PL 1973, c. 768, §§2,3 (AMD). PL 1975, c. 623, §60 (AMD). PL 1977, c. 477, §§13,14 (AMD). PL 1977, c. 696, §288 (AMD). PL 1979, c. 127, §198 (AMD). PL 1983, c. 477, Pt. F, Subpt. 2 (AMD). PL 1983, c. 859, §§M8,M13 (AMD). PL 1985, c. 1 (AMD). PL 1985, c. 535, §9 (AMD). PL 1989, c. 588, §D1 (AMD). PL 1997, c. 458, §6 (RPR). PL 1997, c. 560, §A2 (AMD). PL 1997, c. 560, §A5 (AFF). PL 1997, c. 643, §T3 (AMD). PL 1997, c. 643, §T6 (AFF). PL 1997, c. 750, §D1 (AFF). PL 1999, c. 414, §37 (AMD). PL 2001, c. 396, §31 (AMD). PL 2001, c. 439, §§SSSS1 (AMD). PL 2001, c. 439, §§SSSS4 (AFF). PL 2003, c. 705, §6 (AMD). PL 2005, c. 218, §44 (AMD). PL 2005, c. 457, §AA1 (AMD). PL 2005, c. 457, §AA8 (AFF).

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