

 <p>KENTUCKY YMCA YOUTH ASSOCIATION KENTUCKY YOUTH ASSEMBLY Legislative Bill</p>	Red Bill # SB 54						
	Referred to Committee: Senate 1						
Authors: Joy Pidgorodetska, Janna Godby, Macey Tipton, Hank Neal	<p>Action on the Bill</p> <table> <tr> <td>House</td> <td>Senate</td> </tr> <tr> <td><input type="checkbox"/> Passed</td> <td><input type="checkbox"/> Passed</td> </tr> <tr> <td><input type="checkbox"/> Defeated</td> <td><input type="checkbox"/> Defeated</td> </tr> </table>	House	Senate	<input type="checkbox"/> Passed	<input type="checkbox"/> Passed	<input type="checkbox"/> Defeated	<input type="checkbox"/> Defeated
House		Senate					
<input type="checkbox"/> Passed		<input type="checkbox"/> Passed					
<input type="checkbox"/> Defeated	<input type="checkbox"/> Defeated						
School: McNabb Middle School							
City: Mount Sterling							

1 An act to require higher sales tax on cigarettes in the state of Kentucky.

2
3 **Be it enacted by the Youth Assembly of the Commonwealth of Kentucky**

4
5 Section 1: This bill proposes to raise the sales tax \$0.40 cents per box of cigarettes sold in the state of
6 Kentucky.

7
8 Section 2: State cigarette sales tax revenue is one of the most reliable and predictable types of revenue.
9 In order to stimulate Kentucky's economy, 85% of the revenue gained from the increase in
10 sales tax on cigarettes will fund new public service positions. These positions include but are
11 not limited to: education, public safety, and other human services such as social workers and
12 counselors. The other 15% of revenue received from the increase in sales tax on cigarettes
13 will fund a campaign which discourages underage tobacco usage.

14
15 Section 3: Failure to abide by this law will result in the following penalties:

16 First Offense: A warning sent to the business explaining the lack of proper sales tax
17 increase, consequences, and 30 days to pay the difference in funds owed.

18
19 Second Offense: A fine of \$250.00 made payable to the Kentucky Department of Revenue and
20 30 days to pay the difference in funds owed.

21
22 Third Offense: A fine of \$500.00 made payable to the Kentucky Department of Revenue and
23 30 days to pay the difference in funds owed.

24
25 Fourth Offense: The business will lose the license to sell cigarettes for 6 months and must
26 comply with the sales tax increases prior to renewing the license to sell
27 cigarettes.

28
29 Section 4: There will be no expense involved in the implementation of this bill. The Kentucky Department
30 of Revenue will continue to enforce the sales tax on cigarettes.

31
32 Section 5: This bill will go into effect 3 months after passage.