



Committee: GO/HHS Committee
Committee Review: At a future date
Staff: Christine Wellons, Legislative Attorney
Purpose: To introduce agenda item – no vote expected
Keywords: #EcigsCauseHarm

SUBJECT

Resolution: Excise Tax on Electronic Cigarettes – Tax Rate Increase

Lead Sponsor: Council President Hucker

EXPECTED ATTENDEES

None

COUNCIL DECISION POINTS & COMMITTEE RECOMMENDATION

- N/A. Introduction

DESCRIPTION/ISSUE

Section 52-73 of the County Code permits the Council, by resolution and after a public hearing under Section 52-17(c), to increase the tax rate for an electronic cigarette product.

The current tax rate for an electronic cigarette product is 30% of the wholesale price of the electronic cigarette product.

The tax rate for an electronic cigarette product will increase to 60%.

A Public Hearing is tentatively scheduled for April 27, at 1:30 p.m.

SUMMARY OF KEY DISCUSSION POINTS

N/A

This report contains:

Resolution

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Resolution No.: _____

Introduced: _____

Adopted: _____

**COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND**

Lead Sponsor: Council President Hucker

SUBJECT: Excise Tax on Electronic Cigarettes – Tax Rate Increase

Background

1. Section 52-73 of the County Code permits the Council, by resolution and after a public hearing under Section 52-17(c), to increase the tax rate for an electronic cigarette product.

2. The current tax rate for an electronic cigarette product is 30% of the wholesale price of the electronic cigarette product.

Action

The County Council for Montgomery County, Maryland approves the following resolution:

Effective July 1, 2021, the tax rate for an electronic cigarette product is 60% of the wholesale price of the electronic cigarette product.

This is a correct copy of Council action.

Selena Mendy Singleton, Esq.
Clerk of the Council