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SECRETARY OF STATE
STATE OF IDAHO

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Be it enacted by the People of the State of Idaho:

Section 1. Title.

This Act shall be known as "The College, Not Cancer Act"

Section 2. Purpose.

The people of the state of Idaho, having concluded that our students and families are unduly burdened by increasing higher education costs; and that by subsidizing our four-year college and university students and by supplementing state community college funding we can increase access to, affordability of, and achievement at our public two and four-year colleges and universities; and having concluded that cigarette and tobacco usage are negatively impacting our state's budget and community's health; and that by increasing the cost of these products and supplementing funding for tobacco cessation we can reduce these negative impacts; hereby establish by this initiative a mechanism to reduce the cost burden on students and families while improving the health and welfare of our residents.

Section 3. Chapter 37, Title 33, Idaho Code, is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 33-3717D, Idaho Code, and to read as follows:

33-3717D. CREATION OF THE STATE BOARD AFFORDABLE HIGHER EDUCATION FUND.

The "State Board Affordable Higher Education Fund" is hereby created in the state treasury. Subject to appropriation by the legislature, the State Board of Education shall be responsible for administering and distributing all appropriations directly and proportionately to each resident undergraduate student's tuition bill at Idaho's public four-year colleges and universities.

Section 4. Chapter 37, Title 33, Idaho Code, is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 33-3717E, Idaho Code, and to read as follows:

33-3717E. CREATION OF THE COMMUNITY AND TECHNICAL COLLEGE INVESTMENT FUND.

The "Community and Technical College Investment Fund" is hereby created in the state treasury. Subject to appropriation by the legislature, the State Board of Education shall be responsible for administering, allocating and distributing all appropriations to the fund to Idaho's public community and technical colleges.

Section 5. Chapter 10, Title 56, Idaho Code, is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 56-1055, Idaho Code, and to read as follows:

56-1055. CREATION OF THE IDAHO TOBACCO PREVENTION AND CESSATION FUND.

The "Idaho Tobacco Prevention and Cessation Fund" is hereby created in the state treasury. Subject to appropriation by the legislature, the Department of Health and Welfare shall be responsible for administering, allocating and distributing all appropriations to a statewide tobacco prevention and control program that is consistent with the best practices and guidelines of the United States Centers for Disease Control and Prevention.

Section 6. Chapter 25, Title 63, Idaho Code, is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 63-2506A, Idaho Code, and to read as follows:

63-2506A. ADDITIONAL CIGARETTE TAX IMPOSED.

- (1) In addition to the tax imposed in sections 63-2506 and 63-2522, Idaho Code, from and after January 1, 2017, there is levied and there shall be collected an additional tax upon the purchase, storage, use, consumption, handling, distribution or wholesale sale of cigarettes at the rate of one dollar and fifty cents (\$1.50) per package of twenty (20) cigarettes, which tax shall be paid by the wholesaler and collected by the state tax commission.
- (2) In addition to the tax imposed in sections 63-2506 and 63-2522, Idaho Code, a floor stocks tax is hereby imposed upon every distributor of cigarette products at the rate of one dollar and fifty cents (\$1.50) per package of twenty (20) cigarettes in his possession or his control on January 1, 2017. Each distributor, within twenty days after January 1, 2017, shall file a report with the commission, in such form as the commission may prescribe, showing the cigarette packages on hand on January 1, 2017, and the amount of tax due thereon. The tax imposed by this subdivision shall be due and payable within twenty (20) days after January 1, 2017, and thereafter shall bear interest at the rate of one percent (1%) per month.
- (3) Notwithstanding section 63-2520, Idaho Code, eighty percent (80%) of the tax collected pursuant to this section shall be subject to appropriation to the "State Board Affordable

Higher Education Fund" established by section 33-3717D, Idaho Code, for distribution quarterly.

- (4) Notwithstanding section 63-2520, Idaho Code, ten percent (10%) of the tax collected pursuant to this section shall be subject to appropriation to the "Community and Technical College Investment Fund" established by section 33-3717E, Idaho Code, for distribution quarterly.
- (5) Notwithstanding section 63-2520, Idaho Code, ten percent (10%) of the tax collected pursuant to this section shall be subject to appropriation to the "Idaho Tobacco Prevention and Cessation Fund" established by section 56-1055, Idaho Code, for distribution quarterly.

Section 7. Chapter 25, Title 63, Idaho Code, is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 63-2552C, Idaho Code, and to read as follows:

63-2552C. ADDITIONAL TOBACCO PRODUCTS TAX IMPOSED.

- (1) In addition to the tax imposed in sections 63-2552 and 63-2552A, Idaho Code, from and after January 1, 2017, there is levied and there shall be collected an additional tax upon the purchase, storage, use, consumption, handling, distribution or wholesale sale of all tobacco products in this state at the rate of twelve percent (12%) of the wholesale sales price of such tobacco products. Such tax shall be imposed at the time the distributor:
 - (a) Brings, or causes to be brought, into this state from without the state tobacco products for sale;
 - (b) makes, manufacturers, or fabricates tobacco products in this state for sale in this state; or
 - (c) ships or transports tobacco products to retailers in this state, to be sold by those retailers.
- (2) In addition to the tax imposed in sections 63-2552 and 63-2552A, Idaho Code, a floor stocks tax is hereby imposed upon every distributor of tobacco products at the rate of twelve percent (12%) of the wholesale sales price of each tobacco product in his possession or his control on January 1, 2017. Each distributor, within twenty days after January 1, 2017, shall file a report with the commission, in such form as the commission may prescribe, showing the tobacco products on hand on January 1, 2017, and the amount of tax due thereon. The tax imposed by this subdivision shall be due and payable within twenty (20) days after January 1, 2017, and thereafter shall bear interest at the rate of one percent (1%) per month.
- (3) Notwithstanding section 63-2520, Idaho Code, eighty percent (80%) of the tax collected pursuant to this section shall be subject to appropriation to the "State Board Affordable

Higher Education Fund" established by section 33-3717D, Idaho Code, for distribution quarterly.

- (4) Notwithstanding section 63-2520, Idaho Code, ten percent (10%) of the tax collected pursuant to this section shall be subject to appropriation to the "Community and Technical College Investment Fund" established by section 33-3717E, Idaho Code, for distribution quarterly.
- (5) Notwithstanding section 63-2520, Idaho Code, ten percent (10%) of the tax collected pursuant to this section shall be subject to appropriation to the "Idaho Tobacco Prevention and Cessation Fund" established by section 56-1055, Idaho Code, for distribution quarterly.