

111TH CONGRESS  
2D SESSION

# H. R. 4439

To amend the Internal Revenue Code of 1986 to impose the same rate of tax on pipe tobacco as is imposed on roll-your-own tobacco.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2010

Mr. COHEN (for himself and Mr. DOGGETT) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to impose the same rate of tax on pipe tobacco as is imposed on roll-your-own tobacco.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Tobacco Tax Parity  
5       Act of 2010”.

6       **SEC. 2. PIPE TOBACCO AND ROLL-YOUR-OWN TOBACCO**  
7               **RATE PARITY.**

8       (a) IN GENERAL.—Subsection (f) of section 5701 of  
9       the Internal Revenue Code of 1986 is amended by striking  
10      “\$2.8311 cents” and inserting “\$24.78”.

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to articles removed (as defined in  
3 section 5702(j) of the Internal Revenue Code of 1986)  
4 after the date of the enactment of this Act.

