

December 21, 1967

OPINION NO. 433
Answered by Letter
(Brannock)

Honorable Donald L. Manford
State Representative - District 18
Missouri House of Representatives
9409 Oakland
Kansas City, Missouri 64138



Dear Representative Manford:

This is in answer to your request for an opinion as follows:

"I have had an inquiry for an opinion from your office relative to whether the state cigarette sales tax also applies to the sale and purchase of cigars."

You have now advised that you are only interested in Chapter 149, RSMo., as amended.

We enclose herewith Opinion No. 431 to Mrs. Frances Ferris, Supervisor, Cigarette Tax Division, September 15, 1966, which partly answers your question as to whether cigars are cigarettes for the purpose of taxation.

Section 149.010, S.B. No. 209, 74th General Assembly, which became effective on October 13, 1967, defines cigarettes as follows:

"(1) 'Cigarette', an item manufactured of paper and tobacco or of substitutes for tobacco and paper products and which is intended primarily for the use by consumer or user of smoking by mouth and which is commonly classified, labeled or advertised as a cigarette;"

Honorable Donald L. Manford

It is therefore the opinion of this office that cigars are not cigarettes within the purview of Chapter 149, RSMo., 1959, as amended, for the purpose of taxation.

Yours very truly,

NORMAN H. ANDERSON
Attorney General

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Enclosure