

**Study of Local Cigarette Tax Enforcement Policies
Pursuant to 2011 House Bill 2038 and Senate Bill 1085**

First Meeting - April 19, 2011

AGENDA

Introductions

Legislation Requirements for the Study

- Review Current Appeals Procedures for Penalties
- Determine the Desirability of a Single Stamp
- Determine Current Policies on Partially Visible Stamps
- Other Related Issues

Background

- Issues Encountered by Interested Parties

Open Discussion

Next Steps