

1 convenience stores on plastic shopping bags.

2 (a) Notwithstanding any provision of this code to the
3 contrary, beginning on July 1, 2011, all grocery stores, drug
4 stores and convenience stores subject to the consumers sales tax
5 imposed by this article shall pay an excise tax of \$.05 for each
6 plastic shopping bag provided to customers.

7 (b) The tax imposed by this section may not be passed on to
8 the customer, but shall be the sole responsibility of each grocery
9 store, drug store or convenience store that provides plastic
10 shopping bags to customers.

11 **§11-18-3. Rules; forms.**

12 The Tax Commissioner may promulgate rules in accordance with
13 article three, chapter twenty-nine-a of this code that are
14 necessary to effectuate and enforce this article. The Tax
15 Commissioner may also prescribe forms necessary to effectuate and
16 enforce this article and provide other necessary guidelines on the
17 administration of this article.

NOTE: The purpose of this bill is to impose an excise tax on grocery stores, drug stores and convenience stores equal to \$.05 for each plastic shopping bag given to customers. The tax may not be passed on to customers.

§11-18-1 through §11-18-3 are new; therefore, it has been completely underscored.