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(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 with respect to the application
of the excise tax on tobacco to pipe and waterpipe tobacco.

IN THE HOUSE OF REPRESENTATIVES

Mr. ISSA introduced the following bill; which was referred to the Committee
on _____

A BILL

To amend the Internal Revenue Code of 1986 with respect
to the application of the excise tax on tobacco to pipe
and waterpipe 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 “Hookah Clarification
5 Act of 2024”.

6 **SEC. 2. WATERPIPE TOBACCO TAX.**

7 (a) IN GENERAL.—Section 5701(f) of the Internal
8 Revenue Code of 1986 is amended to read as follows:

1 “(f) PIPE AND WATERPIPE TOBACCO.—

2 “(1) IN GENERAL.—On pipe tobacco, manufac-
3 tured in or imported into the United States, there
4 shall be imposed a tax of \$2.8311 per pound (and
5 a proportionate tax at the like rate on all fractional
6 parts of a pound).

7 “(2) WATERPIPE TOBACCO.—On waterpipe to-
8 bacco, manufactured in or imported into the United
9 States, there shall be imposed a tax of \$2.8311 per
10 pound and (a proportionate tax at the like rate on
11 all fractional parts of a pound).”.

12 (b) CONFORMING AMENDMENTS.—Section 5702 of
13 such Code is amended by adding at the end the following
14 new subsection:

15 “(q) WATERPIPE TOBACCO.—

16 “(1) IN GENERAL.—The term ‘waterpipe to-
17 bacco’ means a tobacco product consumed or in-
18 tended to be consumed in a hookah, including hook-
19 ah tobacco, shisha, maassel, narghile, and argileh.

20 “(2) HOOKAH.—The term ‘hookah’ means a
21 waterpipe used to consume shisha or other tobacco
22 products with a long flexible tube for drawing aer-
23 osol through water.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to tobacco manufactured or im-
3 ported after the date of the enactment of this Act.