Be it enacted by the people of the state of Missouri:

Chapter 149, RSMo, is amended by adding thereto one new section, to be known as section 149.018, to read as follows:

149.018. 1. Notwithstanding any provision of law to the contrary, a tobacco product manufacturer as defined in section 196.1000(i), selling cigarettes to consumers within the State (whether directly or through a distributor, retailer or similar intermediary or intermediaries), shall be considered to meet the requirements of section 196.1003, and sections 196.1020 to 196.1035, if the tobacco product manufacturer elects to have an additional tax levied on the sale of its cigarettes and roll-your-own tobacco in this state as set forth in subsection 2.

2. On and after January 1, 2015, an additional tax on the sale of cigarettes and roll-your-own tobacco, in an amount equal to one and one-half cents ($0.015) per cigarette, and ten and twenty-five hundredths percent of the manufacturer's invoice price before discounts and deals on roll-your-own tobacco, shall be levied and imposed upon the sale of cigarettes and roll-your-own tobacco in this state of any tobacco product manufacturer electing such taxation in lieu of the requirements of sections 196.1003 and 196.1020 to 196.1035.

3. Any taxes imposed by this section shall be in addition to other taxes imposed by law on the sale of cigarettes and roll-your-own tobacco in this state and shall be collected in the same manner and at the same time as the taxes imposed by law upon the sale of cigarettes and roll-your-own tobacco under this chapter.