

4. TRAFFICKING IN CONTRABAND CIGARETTES AND SMOKELESS TOBACCO

<i>Historical Note</i>	Effective November 1, 1987. Amended effective November 1, 2007 (amendment 700).
------------------------	---------------------------------------------------------------------------------

§2E4.1. Unlawful Conduct Relating to Contraband Cigarettes and Smokeless Tobacco

(a) Base Offense Level (Apply the greater):

- (1) **9**; or
- (2) the offense level from the table in §2T4.1 (Tax Table) corresponding to the amount of the tax evaded.

Commentary

Statutory Provisions: 18 U.S.C. §§ 2342(a), 2344(a).

Application Note:

1. “*Tax evaded*” refers to state and local excise taxes.

Background: The conduct covered by this section generally involves evasion of state and local excise taxes. At least 10,000 cigarettes must be involved. Because this offense is basically a tax matter, it is graded by use of the tax table in §2T4.1.

<i>Historical Note</i>	Effective November 1, 1987. Amended effective November 1, 2007 (amendment 700); November 1, 2008 (amendment 724).
------------------------	-------------------------------------------------------------------------------------------------------------------

* * * * *

5. LABOR RACKETEERING

Introductory Commentary

The statutes included in this subpart protect the rights of employees under the Taft–Hartley Act, members of labor organizations under the Labor-Management Reporting and Disclosure Act of 1959, and participants of employee pension and welfare benefit plans covered under the Employee Retirement Income Security Act.

The base offense levels for many of the offenses in this subpart have been determined by reference to analogous sections of the guidelines. Thus, the base offense levels for bribery, theft, and fraud in this subpart generally correspond to similar conduct under other parts of the guidelines. The base offense levels for bribery and graft have been set higher than the level for commercial bribery due to the particular vulnerability to exploitation of the organizations covered by this subpart.