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## DIGEST

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HB 14 Reengrossed

2016 First Extraordinary Session

Leger

**Abstract:** Levies an additional tax of 22¢ per pack of 20 cigarettes thereby increasing the total tax per pack of 20 cigarettes from 86¢ per pack to \$1.08 per pack.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigarettes. The rate of tax per pack of 20 cigarettes is 86¢.

Proposed law retains present law but levies an additional tax upon cigarettes equal to 1-2/20 of 1¢ per cigarette thereby increasing the total tax per pack of 20 cigarettes from 86¢ per pack to \$1.08 per pack of 20 cigarettes.

Effective April 1, 2016.

(Adds R.S. 47:841(B)(7))

### Summary of Amendments Adopted by House

#### The House Floor Amendments to the engrossed bill:

1. Delete provisions which make the tax increase applicable to cigarettes purchased by retail and wholesale dealers and to stamped products and unused tax stamps in the possession of wholesale dealers prior to April 1, 2016.
2. Delete requirement that wholesale and retail dealers file an inventory and pay the additional taxes by May 1, 2016.