
DIGEST

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HB 365 Original

2020 Regular Session

Hughes

Abstract: Changes the name of the organization subject to the excise tax exemption on cigars or pipe tobacco sampled on the premises of convention facilities from the International Premium Cigar and Pipe Retailers Association to the Premium Cigar Association Annual Trade Show.

Present law provides for the levy of an excise tax on all cigars, cigarettes, and smoking tobacco sold, used, consumed, handled, or distributed in this state. The excise tax is required to be collected when dealers give away cigars, cigarettes, or smoking tobacco for advertising or other purposes.

Present law provides for an excise tax exemption until Dec. 31, 2025, for cigars or pipe tobacco sampled on the premises of convention facilities during the International Premium Cigar and Pipe Retailers Association convention.

Proposed law retains present law but changes the name of the organization subject to the excise tax exemption on cigars or pipe tobacco sampled on the premises of convention facilities from the International Premium Cigar and Pipe Retailers Association to the Premium Cigar Association Annual Trade Show.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:854(B))