

1 legislature intends to advance policies that prevent access to tobacco and vapor products by
2 underage persons; and

3 WHEREAS, other legislative instruments of recent sessions pertaining to vapor
4 products include House Resolution No. 155 of the 2017 Regular Session and House
5 Resolution No. 109 of the 2018 Regular Session, through which the legislature requested
6 that the Louisiana Department of Health study and report on tax-related and health-related
7 issues associated with vapor products; and

8 WHEREAS, while the studies resulting from these prior-year Resolutions remain
9 informative and valuable with respect to public health impacts of vapor product use, their
10 findings with respect to taxation were limited; and

11 WHEREAS, the Louisiana Uniform Local Sales Tax Board and the Louisiana Sales
12 and Use Tax Commission for Remote Sellers are public bodies with expertise in the
13 collection of sales tax from remote sellers and therefore can provide pertinent information
14 and suggestions to the Department of Revenue and its office of alcohol and tobacco control
15 concerning best practices for the collection of sales tax from such sellers; and

16 WHEREAS, in the interest of protecting public health, developing responsible tax
17 policy, and promoting effective tax system administration, it is appropriate to call for a study
18 of the current landscape of vapor product taxation in this state.

19 THEREFORE, BE IT RESOLVED that the House of Representatives of the
20 Legislature of Louisiana does hereby urge and request the Department of Revenue and its
21 office of alcohol and tobacco control to conduct a study of state and local taxation of vapor
22 products.

23 BE IT FURTHER RESOLVED that the study called for in this Resolution shall
24 examine, without limitation, all of the following:

25 (1) Current methods of tax collection on, and amounts of tax revenue generated
26 from, sales of vapor products, specifically including online sales of such products and sales
27 by retailers that do not purchase the products through wholesalers registered in Louisiana.

28 (2) Tax policies and best practices to address the problem of underage consumers
29 acquiring vapor products.

1 (3) Potential changes in regulatory and enforcement mechanisms which could assist
2 the commissioner of alcohol and tobacco control in carrying out this state's policy against
3 access to vapor products by underage consumers.

4 (4) Suggestions for the collection of state tax from remote sellers as provided by the
5 Louisiana Uniform Local Sales Tax Board and the Louisiana Sales and Use Tax Commission
6 for Remote Sellers.

7 BE IT FURTHER RESOLVED that in conducting the study called for in this
8 Resolution, the Department of Revenue and its office of alcohol and tobacco control shall
9 engage, collaborate with, and obtain information and recommendations from the Louisiana
10 Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales
11 Tax Board.

12 BE IT FURTHER RESOLVED that on or before January 8, 2024, the Department
13 of Revenue shall submit to the House Committee on Ways and Means a report of findings
14 and recommendations resulting from the study called for in this Resolution.

15 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
16 secretary of the Department of Revenue, the commissioner of alcohol and tobacco control,
17 the chairman and the executive director of the Louisiana Sales and Use Tax Commission for
18 Remote Sellers, and the chairman and the executive director of the Louisiana Uniform Local
19 Sales Tax Board.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Urges and requests the Dept. of Revenue and its office of alcohol and tobacco control to conduct a study of state and local taxation of vapor products. Requests that the department submit a report of findings and recommendations resulting from the study to the House Committee on Ways and Means on or before Jan. 8, 2024.