

2025 Regular Session

HOUSE BILL NO. 390

BY REPRESENTATIVE MANDIE LANDRY

TAX/TOBACCO TAX: Levies an additional tax on cigarettes

1 AN ACT

2 To enact R.S. 47:841(B)(8), relative to the tobacco tax; to levy an additional tax on
3 cigarettes; to provide with respect to the application of the tax on cigarettes in the
4 inventory of certain retail and wholesale dealers; to provide for an effective date; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:841(B)(8) is hereby enacted to read as follows:

8 §841. Imposition of tax

9 There is hereby levied a tax upon the sale, use, consumption, handling, or
10 distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor
11 products and electronic cigarettes as defined herein, within the state of Louisiana,
12 according to the classification and rates hereinafter set forth:

13 * * *

14 B. Cigarettes.

15 * * *

16 (8) In addition to the tax levied in Paragraphs (1), (2), and (4) through (7) of
17 this Subsection and in Paragraph (3) of this Subsection as continued in effect by
18 Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an
19 additional tax of one and thirteen-twentieths of one cent per cigarette.

20 * * *

1 Section 2. The increase in the tax imposed on cigarettes by this Act shall apply to
 2 all cigarette products purchased by retail dealers and wholesale dealers on and after July 1,
 3 2025, and shall not apply to stamped products and unused tax stamps in the possession of
 4 wholesale dealers prior to July 1, 2025. All wholesale and retail dealers shall file an
 5 inventory with the secretary of the Department of Revenue of all cigarettes on hand prior to
 6 July 1, 2025. The inventory shall be filed by August 1, 2025. The secretary of the
 7 Department of Revenue shall have authority to adopt rules and regulations as to the filing
 8 of the inventory report.

9 Section 3. This Act shall become effective on July 1, 2025.

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)]

HB 390 Original

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Mandie Landry

Abstract: Levies an additional tax of .33¢ per pack of 20 cigarettes thereby increasing the total tax per pack of 20 cigarettes from \$1.08 per pack to \$1.41 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 \$1.08 per pack.

Proposed law retains present law but levies an additional tax upon cigarettes equal to 1-13/20 of 1¢ per cigarette thereby increasing the total tax per pack of 20 cigarettes from \$1.08 per pack to \$1.41 per pack.

Proposed law provides that the tax imposed by proposed law shall apply to all cigarette products purchased by retail dealers and wholesale dealers on and after July 1, 2025, and shall not apply to stamped products and unused tax stamps in the possession of wholesale dealers prior to July 1, 2025. All wholesale and retail dealers shall file an inventory with the secretary of the Dept. of Revenue of all cigarettes on hand prior to July 1, 2025. The inventory shall be filed by Aug. 1, 2025.

Effective on July 1, 2025.

(Adds R.S. 47:841(B)(8))