

2026 Regular Session

HOUSE BILL NO. 1120

BY REPRESENTATIVE RISER

TAX/TOBACCO TAX: Provides relative to the intent and purpose of laws imposing tobacco taxes

1 AN ACT

2 To amend and reenact R.S. 47:854, relative to tobacco taxes; to provide relative to the intent  
3 and purpose of laws imposing excise taxes on tobacco products; and to provide for  
4 related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:854 is hereby amended and reenacted to read as follows:

7 §854. Declaration of intent and purpose of Chapter

8 A. It is the intent and purpose of this Chapter to levy an excise tax on all  
9 cigars, cigarettes, smokeless tobacco, vapor products including electronic cigarettes,  
10 and smoking tobacco, as defined in this Chapter, sold, used, consumed, handled, or  
11 distributed in this state, except as provided in R.S. 47:855, and to collect same from  
12 the dealer who first sells, uses, consumes, handles, or distributes the same in the state  
13 of Louisiana.

14 B. It is further the intent and purpose of this Chapter that, except as provided  
15 in R.S. 47:855, where a dealer gives away cigars, cigarettes, smokeless tobacco,  
16 vapor products including electronic cigarettes, or smoking tobacco for advertising  
17 or any other purpose whatsoever, the products shall be taxed in the same manner as  
18 if they were sold, used, consumed, handled, or distributed in this state.

19 C. It is further the intent and purpose of this Chapter to levy excise taxes on  
20 all cigars, cigarettes, smokeless tobacco, vapor products including electronic

1        cigarettes, and smoking tobacco, as defined in this Chapter, in a risk-proportionate  
 2        manner, taking into account the relative risks of the product, including whether the  
 3        United States Food and Drug Administration has determined it to be a modified risk  
 4        tobacco product.

5                D. At no time shall there be any distribution of free samples of cigarettes, as  
 6        defined in the Federal Food, Drug, and Cosmetic Act and the Tobacco Control Act,  
 7        consistent with 21 CFR 1140.16, and all applicable federal laws and regulations.  
 8        Furthermore, distribution of free samples of smokeless tobacco, as defined in the  
 9        Federal Food, Drug, and Cosmetic Act and the Tobacco Control Act, shall be  
 10       permitted only pursuant to all applicable federal laws and regulations.

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#### 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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HB 1120 Original

2026 Regular Session

Riser

**Abstract:** Adds references to smokeless tobacco and vapor products including electronic cigarettes in provisions relative to the intent and purpose of tobacco tax laws; specifies that the intent and purpose of these laws is to levy taxes on tobacco products in a risk-proportionate manner.

Present law provides for the intent and purpose of statutes imposing taxes on tobacco products (R.S. 47:841 et seq.). Provides that the purpose of present law is to levy an excise tax on all cigars, cigarettes, and smoking tobacco, as defined in present law, sold, used, consumed, handled, or distributed in this state, except as specifically provided in present law.

Proposed law adds references to smokeless tobacco and vapor products including electronic cigarettes alongside references to other types of taxable tobacco products in present law.

Proposed law adds provisions specifying that it is further the intent and purpose of present law to levy excise taxes on all cigars, cigarettes, smokeless tobacco, vapor products including electronic cigarettes, and smoking tobacco, as defined in present law, in a risk-proportionate manner, taking into account the relative risks of the product, including whether the U.S. Food and Drug Administration has determined it to be a modified risk tobacco product.

(Amends R.S. 47:854)