
DIGEST

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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)