

Regular Session, 2013

HOUSE BILL NO. 304

BY REPRESENTATIVE TALBOT

TAX/TOBACCO TAX: Increases the state tax levied on cigarettes

1 AN ACT

2 To enact R.S. 47:841(B)(6), relative to the tobacco tax; to increase the tax on cigarettes; to
3 provide for an effective date; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 47:841(B)(6) is hereby enacted to read as follows:

6 §841. Imposition of tax

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

11 * * *

12 B. Cigarettes.

13 * * *

14 (6) In addition to the taxes levied in Paragraphs (1), (2), (4), and (5) of this
15 Subsection and in Paragraph (3) of this Subsection as continued in effect by Article
16 VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional
17 tax of one and four-twentieths of one cent per cigarette.

18 * * *

1 Section 2. This Act shall take effect and become operative if and when the Act
2 which originated as House Bill No. ____ of this 2013 Regular Session of the Legislature is
3 enacted and becomes effective.

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)]

Talbot

HB No. 304

Abstract: Increases the tax on cigarettes from 36¢ per pack to 60¢ per pack.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking tobacco in La.

Present law levies a tax on cigarettes at the rate of 36¢ per pack.

Present law provides that 4¢ of such tax expired on June 30, 2012, but present constitution provides for the continuance of that tax.

Proposed law retains present law but increases the tax per cigarette by one and four twentieths of one cent per cigarette thereby increasing the tax per pack from 36¢ per pack to 60¢ per pack.

Effective if and when House Bill No. ____ of this 2013 R.S. is enacted and becomes effective.

(Adds R.S. 47:841(B)(6))