
DIGEST

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HB 380 Original

2015 Regular Session

Hollis

Abstract: Requires the stamping of cigarettes prior to selling and distribution instead of immediately upon receipt.

Present law requires the stamping of cigarettes with tobacco tax stamps immediately upon receipt of the cigarettes by a tobacco dealer.

Proposed law changes present law to require that tobacco dealers stamp cigarettes with a tobacco tax stamp prior to the sale or distribution of the cigarettes.

Proposed law removes prima facie presumption that cigarettes in possession of a tobacco dealer which are unstamped are possessed in violation of present law.

Present law requires a tobacco dealer engaged in interstate business to furnish a bond. Further allows a tobacco dealer to set aside a certain amount of his cigarette inventory for interstate commerce business without being stamped.

Proposed law removes the inventory provisions allowing for cigarettes to be set aside and retains the furnishing of the bond requirements as provided by present law.

(Amends R.S. 47:843(D)(1), 847(A) and (D), and 849(C))