

2015 Regular Session

HOUSE BILL NO. 249

BY REPRESENTATIVE LEGER

TAX/TOBACCO TAX: Extends the excise tax exemption for cigars or pipe tobacco products sampled during the Convention of the International Premium Cigar and Pipe Retailers Association

1 AN ACT

2 To amend and reenact R.S. 47:854(B), relative to the excise tax on tobacco; to extend the  
3 excise tax exemption for samples of certain tobacco products; to provide for an  
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

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

7 §854. Declaration of intent and purpose of Chapter

8 \* \* \*

9 B. It is further the intent and purpose of this Chapter that where a dealer  
10 gives away cigars, cigarettes, or smoking tobacco for advertising or any other  
11 purpose whatsoever the same shall be taxed in the same manner as if they were sold,  
12 used, consumed, handled, or distributed in this state; however, for the taxable periods  
13 beginning on and after January 1, 2013, through ~~December 31, 2016~~ December 31,  
14 2025, this shall not be construed to include cigars or pipe tobacco, as defined and  
15 appropriately labeled in accordance with the Federal Food, Drug, and Cosmetic Act,  
16 the Family Smoking Prevention and Tobacco Control Act, also known as the  
17 Tobacco Control Act, and all applicable state laws, federal laws, and regulations,  
18 sampled on the premises of convention facilities during the Convention of the  
19 International Premium Cigar and Pipe Retailers Association.

20 \* \* \*

1 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
2 and subsequently approved by the legislature, this Act shall become effective on July 1,  
3 2015, or on the day following such approval by the legislature, whichever is later.

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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 249 Engrossed

2015 Regular Session

Leger

**Abstract:** Extends the excise tax exemption from Dec. 31, 2016, to Dec. 31, 2025, for cigars or pipe tobacco sampled during the Convention of the International Premium Cigar and Pipe Retailers Association.

Present law provides for the levy of an excise tax on all cigars, cigarettes, and smoking tobacco sold, used, consumed, handled, or distributed in this state. The excise tax is required to be collected when dealers give away cigars, cigarettes, or smoking tobacco for advertising or other purposes.

Present law provides for an excise tax exemption until Dec. 31, 2016, for cigars or pipe tobacco sampled on the premises of convention facilities during the Convention of the International Premium Cigar and Pipe Retailers Association.

Proposed law extends the excise tax exemption for cigars or pipe tobacco from Dec. 31, 2016, to Dec. 31, 2025.

Effective July 1, 2015.

(Amends R.S. 47:854(B))

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Extend expiration of the excise tax exemption from Dec. 31, 2021 to Dec. 31, 2025.