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## DIGEST

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HB 15 Original

2016 First Extraordinary Session

Cox

**Abstract:** Levies an additional tax of 22¢ per pack of 20 cigarettes thereby increasing the total tax per pack of 20 cigarettes from 86¢ per pack to \$1.08 per pack.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigarettes. The amount of the tax per pack of 20 cigarettes is 86¢.

Proposed law retains present law but levies an additional tax upon cigarettes equal to 1-2/20 of 1¢ per cigarette thereby increasing the total tax per pack of 20 cigarettes from 86¢ per pack to \$1.08 per pack of 20 cigarettes.

Proposed law provides that the additional tax shall apply to all cigarette products purchased by retail dealers and wholesale dealers on and after March 1, 2016, and shall apply to stamped products in the possession of retail dealers and stamped cigarettes and unused tax stamps in the possession of wholesale dealers prior to March 1, 2016. Requires all wholesale and retail dealers to file an inventory and pay the additional taxes to the Dept. of Revenue by April 1, 2016, of all cigarettes on hand prior to March 1, 2016.

Proposed law authorizes the Dept. of Revenue to adopt rules and regulations as to the filing of the inventory report and the payment of the tax.

Effective March 1, 2016.

(Adds R.S. 47:841(B)(7))