

**ACT No. 4**

2016 First Extraordinary Session

HOUSE BILL NO. 14

BY REPRESENTATIVES LEGER, ADAMS, BAGNERIS, BOUIE, HOFFMANN, MACK,  
AND STOKES

1 AN ACT

2 To enact R.S. 47:841(B)(7), relative to the tobacco tax; to provide with respect to the rate  
3 of the tax levied on cigarettes; to increase the rate of the tax levied on cigarettes; to  
4 provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:841(B)(7) is hereby enacted to read as follows:

7 §841. Imposition of tax

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

12 \* \* \*

13 B. Cigarettes.

14 \* \* \*

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

19 \* \* \*

1           Section 2. The increase in the cigarette tax levied by the provisions of this Act shall  
2           be effective for the period beginning on April 1, 2016.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_