

**RÉSUMÉ DIGEST**

**ACT 4 (HB 14)**

**2016 First Extraordinary Session**

**Leger**

Existing law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigarettes.

Prior law provided that the rate of tax per pack of 20 cigarettes was 86¢.

New law 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.

Effective April 1, 2016.

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