
DIGEST

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HB 271 Original

2017 Regular Session

Hoffmann

Abstract: Increases the per milliliter tax on consumable nicotine liquid solution depleted as a vapor product in an electronic cigarette thereby increasing the total tax from \$.05 per milliliter to \$.13 per milliliter.

Present law provides for the levy of a tax upon vapor products and electronic cigarettes of \$.05 cents per milliliter of consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used.

Proposed law increases the tax on vapor products and electronic cigarettes from \$.05 per milliliter to \$.13 per milliliter.

Proposed law provides that the additional tax shall apply to all vapor products and electronic cigarettes purchased by retail dealers and wholesale dealers on and after July 1, 2017, but shall not apply to stamped products and unused tax stamps in the possession of wholesale dealers prior to July 1, 2017. Requires all wholesale and retail dealers to file an inventory with the Dept. of Revenue by Aug. 1, 2017, of all vapor products and electronic cigarettes on hand prior to July 1, 2017.

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

Effective July 1, 2017.

(Amends R.S. 47:841(F))