

2018 Regular Session

HOUSE RESOLUTION NO. 109

BY REPRESENTATIVE HOFFMANN

HEALTH/SMOKING: Requests the La. Department of Health to continue a study on tax-related and health-related issues associated with vapor products and electronic cigarettes

A RESOLUTION

To urge and request the Louisiana Department of Health to continue to study certain tax-related and health-related issues associated with electronic cigarettes and other vapor products, and to report the findings of the study to the House Committee on Ways and Means and the House Committee on Health and Welfare.

WHEREAS, smoking-related illnesses and deaths and their associated human and economic costs represent a devastating public health problem across the United States; and

WHEREAS, smoking is the leading cause of preventable death in our state and nation; and

WHEREAS, as provided in state statute (R.S. 26:901), "vapor product", in pertinent part, means any non-combustible product containing nicotine that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means that can be used to produce vapor from nicotine in a solution or other form; and

WHEREAS, the statutory definition of "vapor product" includes any electronic cigarette; and

WHEREAS, House Resolution No. 155 of the 2017 Regular Session urged and requested the Louisiana Department of Health, referred to hereafter as LDH, to study certain tax-related and health-related issues associated with electronic cigarettes and other vapor products; and

1 WHEREAS, the report that LDH issued in response to House Resolution No. 155 of
2 the 2017 Regular Session concluded that while little is known about the long-term health
3 effects of e-cigarettes, existing research shows that the use of e-cigarettes can lead to
4 nicotine addiction, developmental effects on the brain, cardiovascular effects, and pregnancy
5 complications; and

6 WHEREAS, e-cigarettes and other vapor products are taxed differently across states,
7 and state tax policies continue to change with the changing regulatory landscape for these
8 products.

9 THEREFORE, BE IT RESOLVED that the House of Representatives of the
10 Legislature of Louisiana does hereby urge and request the Louisiana Department of Health
11 to continue to study tax-related and health-related issues associated with electronic cigarettes
12 and other vapor products.

13 BE IT FURTHER RESOLVED that, if requested by the secretary of the Louisiana
14 Department of Health, the secretary of the Louisiana Department of Revenue shall assist and
15 collaborate in the tax-related aspect of the study requested in this Resolution.

16 BE IT FURTHER RESOLVED that the Louisiana Department of Health shall issue
17 findings and recommendations concerning this topic in the form of a report to the House
18 Committee on Ways and Means and the House Committee on Health and Welfare no later
19 than thirty days prior to the convening of the 2019 Regular Session of the Legislature of
20 Louisiana.

21 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
22 secretary of the Louisiana Department of Health and the secretary of the Louisiana
23 Department of Revenue.

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)]

HR 109 Engrossed

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Requests the La. Department of Health to continue to study tax-related and health-related issues associated with electronic cigarettes and other vapor products.