

2020 Regular Session

HOUSE BILL NO. 405

BY REPRESENTATIVE HOLLIS

TOBACCO/TOBACCO PRODUCTS: Requires all wholesale dealers to file reports on certain tobacco products

1 AN ACT

2 To amend and reenact R.S. 13:5075(A), (B), and (I) and to enact R.S. 13:5072(23), relative
3 to tobacco products; to provide relative to the tobacco Master Settlement Agreement;
4 to require the submission of certain information; to provide relative to wholesale
5 dealers; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 13:5075(A), (B), and (I) are hereby amended and reenacted and R.S.
8 13:5072(23) is hereby enacted to read as follows:

9 §5072. Definitions

10 As used in this Part, the following words and phrases shall have the following
11 meanings ascribed to them:

12 * * *

13 (23) "Wholesale dealers" has the same meaning as provided in R.S. 47:842.

14 * * *

15 §5075. Reporting of information; escrow installments

16 A. Not later than twenty calendar days after the end of each calendar month,
17 and more frequently if so directed by the secretary or the attorney general, each
18 stamping agent and wholesale dealer shall submit such information as the secretary
19 and attorney general require to facilitate compliance with this Part, including but not
20 limited to a list by brand family of the total number of cigarettes, or, in the case of

1 roll your own, the equivalent stick count, purchased from tobacco product
 2 manufacturers during the previous calendar month or otherwise paid the tax due for
 3 such cigarettes. The stamping agent and wholesale dealer shall maintain and make
 4 available to the secretary and the attorney general all invoices and documentation of
 5 purchases and sales of all tobacco product manufacturer cigarettes and any other
 6 information relied upon in reporting to the secretary and the attorney general for a
 7 period of three years.

8 B. The requirements of Subsection A of this Section shall be satisfied if the
 9 stamping agent or wholesale dealer timely submits to the secretary and attorney
 10 general reports required generally under R.S. 47:841 et seq. and this Chapter and
 11 certifies that the reports are complete and accurate.

12 * * *

13 I. In addition to the information required to be submitted pursuant to this Part
 14 and R.S. 13:5061 et seq. or R.S. 47:843 et seq., the secretary and the attorney general
 15 may require a stamping agent, wholesale dealer, or tobacco product manufacturer to
 16 submit any additional information including but not limited to samples of the
 17 packaging or labeling of each brand family, as is necessary to enable the attorney
 18 general to determine whether a tobacco product manufacturer is in compliance with
 19 this Part.

20 * * *

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)]

HB 405 Original 2020 Regular Session Hollis

Abstract: Requires a wholesale dealer to submit certain information to the secretary and the attorney general pursuant to the Master Settlement Agreement and adds a definition of "wholesale dealer".

Present law provides definitions relative to the Master Settlement Agreement.

Proposed law adds "wholesale dealers" to the definitions relative to the Master Settlement Agreement.

Present law provides that the stamping agent must submit information as required by the secretary and attorney general to facilitate compliance with regard to the Master Settlement Agreement.

Present law also provides that the requirements of the secretary and attorney general are satisfied if the stamping agent timely submits to the secretary and attorney general reports required generally under R.S. 47:841 et seq.

Present law further provides that in addition to the information already required by the secretary and attorney general, the secretary and attorney general may require the stamping agent to submit any additional information.

Proposed law retains present law and adds wholesale dealer to persons responsible for submission of the information required by the secretary and attorney general.

(Amends R.S. 13:5075(A), (B), and (I); Adds R.S. 13:5072(23))