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## DIGEST

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HB 525 Engrossed

2021 Regular Session

Harris

**Abstract:** Excludes certain smokeless tobacco products the basis of which is nicotine, from the taxation of smokeless tobacco products.

Present law imposes a tax of 20% of the invoice price of smokeless tobacco.

Present law defines smokeless tobacco as all smokeless tobacco including but not limited to fine cut, long cut, packed in pouches, snuff, snuff flower, chewing tobacco, cavendish, plugs, twists, shorts, refuse and other scrapes, clippings and sweepings of tobacco, and other forms of loose tobacco, articles and products made of tobacco, or a tobacco substitute.

Proposed law retains present law but amends the definition of smokeless tobacco to exclude any product which includes nicotine if the product does not contain any other substance considered to be smokeless tobacco. Further excludes these types of products from the 20% tax imposed in present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:842(15))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Remove language referencing pharmaceutical grade nicotine from the exclusion.