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## DIGEST

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HB 111 Original

2023 Regular Session

Hughes

**Abstract:** Makes permanent the excise tax exemption for cigars and pipe tobacco products sampled at the International Premium Cigar and Pipe Retailers Association convention by repealing the exemption's termination date.

Present law, R.S. 47:841 et seq., levies a tax upon the sale, use, consumption, handling, or distribution of cigars, cigarettes, smoking and smokeless tobacco, vapor products, and electronic cigarettes according to classifications and rates provided in present law.

Present law exempts from this tobacco tax cigars and pipe tobacco sampled on the premises of convention facilities during the convention of the International Premium Cigar and Pipe Retailers Association. Provides that the exemption is effective through Dec. 31, 2025.

Proposed law repeals the Dec. 31, 2025, termination date for this exemption, thereby making the exemption permanent. Proposed law otherwise retains present law.

(Amends R.S. 47:854(B))