

2023 Regular Session

SENATE BILL NO. 224

BY SENATOR ROBERT MILLS

TAX/TAXATION. Provides relative to excise taxes imposed upon certain tobacco products.  
(gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:841(A)(1) and to repeal R.S. 47:841(A)(2), relative to  
3 tobacco tax; to reduce the tobacco tax rate on all cigars; to repeal the higher tobacco  
4 tax rate on cigars; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:841(A)(1) is hereby amended and reenacted to read as follows:

7 §841. Imposition of tax

8 There is hereby levied a tax upon the sale, use, consumption, handling, or  
9 distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor  
10 products and electronic cigarettes as defined herein, within the state of Louisiana,  
11 according to the classification and rates hereinafter set forth:

12 A. Cigars.

13 (1) Upon cigars, ~~invoiced by the manufacturer at one hundred twenty dollars~~  
14 ~~per thousand or less~~ a tax of eight percent of the invoice price as defined in this  
15 Chapter.

16 \* \* \*

17 Section 2. R.S. 47:841(A)(2) is hereby repealed in its entirety.

