
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Emily W. Toler.

DIGEST

SB 224 Original

2023 Regular Session

Robert Mills

Present law levies a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor products and electronic cigarettes as cigars.

Proposed law provides all cigars are taxed at a rate of eight percent of the invoice price.

Present law provides cigars invoiced by the manufacturer at more than \$120 per thousand are taxed at the rate of 20% of the invoice price.

Proposed law repeals present law.

Proposed law shall be applicable to taxable periods beginning on or after August 1, 2023.

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

(Amends R.S. 47:841(A)(1); repeals R.S. 47:841(A)(2))