

GREEN SHEET REDIGEST

HB 111

2023 Regular Session

Hughes

TAX/TOBACCO TAX: Extends the tax exemption period for cigars and pipe tobacco products sampled at the Premium Cigar Association convention.

DIGEST

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 changes the exemption's termination date such that the exemption will remain in effect through Dec. 31, 2030.

Proposed law changes the name of the association referred to in present law and proposed law from the International Premium Cigar and Pipe Retailers Association to the Premium Cigar Association.

Proposed law otherwise retains present law.

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

Summary of Amendments Adopted by House

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

1. Restore present law establishing a termination date for the exemption provided in present law.
2. Change the termination date for the exemption provided in present law from Dec. 31, 2025 to Dec. 31, 2035.
3. Change the name of the association referred to in present law and proposed law from the International Premium Cigar and Pipe Retailers Association to the Premium Cigar Association.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill

1. Changes the sunset date from 2035 to 2030.