

HOUSE SUMMARY OF SENATE AMENDMENTS**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

Synopsis of Senate Amendments

1. Changes the exemption's termination date provided in proposed law such that the exemption will remain in effect through Dec. 31, 2030, instead of Dec. 31, 2035.

Digest of Bill as Finally Passed by Senate

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))