

RÉSUMÉ DIGEST

ACT 116 (HB 111)

2023 Regular Session

Hughes

Existing 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 existing law.

Existing law provides a time-limited exemption from the tobacco tax for cigars and pipe tobacco sampled on the premises of convention facilities during the convention of a particular cigar and pipe retailers' association.

Prior law provided that the exemption was effective through December 31, 2025. New law extends the exemption through December 31, 2030.

Prior law referred to the convention of the International Premium Cigar and Pipe Retailers Association.

New law changes the name of the association from the International Premium Cigar and Pipe Retailers Association to the Premium Cigar Association.

Effective August 1, 2023.

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