

2025 Regular Session

HOUSE BILL NO. 187

BY REPRESENTATIVE FONTENOT

TAX/EXCISE: Increases the rate of excise tax on consumable hemp products

1 AN ACT

2 To amend and reenact R.S. 47:1693(A), relative to the excise tax on consumable hemp
3 products; to provide for the rate of the tax; to provide for applicability; to provide for
4 an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1693(A) is hereby amended and reenacted to read as follows:

7 §1693. Imposition of tax

8 A. There is hereby levied an excise tax upon each retail sale of consumable
9 hemp products within the state of Louisiana. The tax levied in this Chapter shall be
10 at the rate of ~~three~~ fifteen percent of the retail sales price of the consumable hemp
11 product. The excise tax shall be levied in addition to state and local sales and use tax
12 or any other tax, and shall be reported monthly by the retailer on forms prescribed
13 by the secretary and paid by the retailer on or before the twentieth day of the month
14 following the month to which the tax is applicable.

15 * * *

16 Section 2. The provisions of this Act shall apply to taxable periods beginning on or
17 after July 1, 2025.

18 Section 3. This Act shall become effective on July 1, 2025; if vetoed by the governor
19 and subsequently approved by the legislature, this Act shall become effective on July 1,
20 2025, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 187 Original

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Fontenot

Abstract: Increases the rate of excise tax on consumable hemp products from 3% to 15%.

Present law defines "consumable hemp" as any product derived from industrial hemp that contains any cannabinoid, including cannabidiol or THC, and is intended for consumption or topical use.

Present law levies an excise tax of 3% upon each retail sale of consumable hemp products within this state. Provides that the excise tax shall be levied in addition to state and local sales and use tax or any other tax.

Proposed law increases the rate of excise tax on consumable hemp products from 3% to 15%. Otherwise, proposed law retains present law.

Proposed law applies to taxable periods beginning on or after July 1, 2025.

Effective July 1, 2025.

(Amends R.S. 47:1693(A))