
DIGEST

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HB 390 Original

2025 Regular Session

Mandie Landry

Abstract: Levies an additional tax of .33¢ per pack of 20 cigarettes thereby increasing the total tax per pack of 20 cigarettes from \$1.08 per pack to \$1.41 per pack.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigarettes. The rate of tax per pack of 20 cigarettes is \$1.08 per pack.

Proposed law retains present law but levies an additional tax upon cigarettes equal to 1-13/20 of 1¢ per cigarette thereby increasing the total tax per pack of 20 cigarettes from \$1.08 per pack to \$1.41 per pack.

Proposed law provides that the tax imposed by proposed law shall apply to all cigarette products purchased by retail dealers and wholesale dealers on and after July 1, 2025, and shall not apply to stamped products and unused tax stamps in the possession of wholesale dealers prior to July 1, 2025. All wholesale and retail dealers shall file an inventory with the secretary of the Dept. of Revenue of all cigarettes on hand prior to July 1, 2025. The inventory shall be filed by Aug. 1, 2025.

Effective on July 1, 2025.

(Adds R.S. 47:841(B)(8))