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## DIGEST

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HB 517 Original

2025 Regular Session

Brass

**Abstract:** Changes the tax levied on vapor products and electronic cigarettes from .15¢ per milliliter of consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used to 33% of the invoice price of these products.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all vapor products and electronic cigarettes. The rate of tax is .15¢ per milliliter of consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used.

Proposed law changes the tax levied on vapor products and electronic cigarettes from .15¢ per milliliter of consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used to 33% of the invoice price of these products.

Proposed law provides that the increase in the tax imposed on vapor products and electronic cigarettes shall apply to all vapor products and electronic cigarettes 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 are required to file an inventory with the secretary of the Dept. of Revenue of all vapor products and electronic cigarettes on hand prior to July 1, 2025. The inventory shall be filed by Aug. 1, 2025.

Effective July 1, 2025.

(Amends R.S. 47:841(F))