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## DIGEST

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HB 636 Original

2025 Regular Session

Jordan

**Abstract:** Levies an excise tax on the wholesale sale of cannabis by a cannabis production facility to a cannabis-infused product manufacturing facility or cannabis retailer.

Proposed law establishes an excise tax upon the wholesale sale of cannabis by a cannabis production facility to a cannabis-infused product manufacturing facility or cannabis retailer. Provides that the tax shall be at the rate of 15% on the average market price at wholesale of the cannabis sold.

Proposed law provides for definitions of terms used in proposed law.

Proposed law authorizes the secretary of the Dept. of Revenue (DOR) to collect, supervise, and enforce the collection of taxes, penalties, and interest related to the excise tax.

Proposed law provides that the cannabis production facility is responsible for collecting the excise tax at the point of wholesale sale and remitting the tax collections along with returns to DOR.

Proposed law authorizes DOR to promulgate administrative rules as necessary to implement proposed law.

Proposed law requires that the legislature annually appropriate all avails of the tax to the minimum foundation program to be used exclusively for one or both of the following purposes:

- (1) To provide salary increases for certificated teachers who teach in grades kindergarten through twelve at a public school.
- (2) To provide salary increases for school support personnel who work full-time in public elementary and secondary schools.

Effective January 1, 2026.

(Adds R.S. 47:1699.1-1699.7)