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## DIGEST

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HB 517 Engrossed

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 Jan. 1, 2026. 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 as of Dec. 31, 2025. The inventory shall be filed by Feb. 1, 2026.

Effective January 1, 2026.

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

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the effective date of proposed law from July 1, 2025, to Jan. 1, 2026.
2. Change dates with respect to the treatment of floor stock when the tax increase in proposed law becomes effective to require the increase in the tax to apply to all floor stock of vapor products and electronic cigarettes purchased by retailers and wholesale dealers on and after Jan. 1, 2026.

3. Remove references to stamped products and unused stamps in reference to treatment of floor stock.
4. Require wholesale and retail dealers of vapor products and electronic cigarettes to file an inventory of products on hand as of Dec. 31, 2025, and require the inventory to be filed with the Dept. of Revenue by Feb. 1, 2026.