

SENATE COMMITTEE AMENDMENTS

2026 Regular Session

Amendments proposed by Senate Committee on Judiciary B to Reengrossed House Bill No. 782 by Representative Brass

1 AMENDMENT NO. 1

2 On page 1, line 4, after "and (K)" insert ", and R.S.47:843(B),"

3 AMENDMENT NO. 2

4 On page 1, line 5, after "and 926," insert ", and R.S. 47:841(B)(8),"

5 AMENDMENT NO. 3

6 On page 1, at the end of line 5, after "products" and before the semi-colon ";" insert "and
7 modified risk tobacco products"

8 AMENDMENT NO. 4

9 On page 1, line 13, after "commission;" insert "to provide for imposition of tax; to provide
10 for use of stamps;"

11 AMENDMENT NO. 5

12 On page 6, below line 27, add the following:

13 "Section 2. R.S. 47:843(B) is hereby amended and reenacted and R.S. 47:841(B)(8)
14 is hereby enacted to read as follows:

15
16 §841. Imposition of tax

17 There is hereby levied a tax upon the sale, use, consumption, handling, or
18 distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor
19 products and electronic cigarettes as defined herein, within the state of Louisiana,
20 according to the classification and rates hereinafter set forth:

21 * * *

22 B. Cigarettes.

23 * * *

24 (8) Any tax imposed under this Subsection shall be reduced by eighty five
25 percent for any product the secretary of the United States Department of Health and
26 Human Services determines to be a modified risk tobacco product pursuant to 21
27 U.S.C. 387k, as amended from time to time.

28 * * *

29 §843. Use of stamps or meter impression required; limitations

30 * * *

31 B. Discounts. The secretary of the Department of Revenue shall allow
32 wholesale tobacco dealers of other states who have a direct purchasing contract with
33 a manufacturer and serving a trade area of retail dealers in this state to purchase
34 Louisiana stamps with benefit of a five and one-half percent discount. Wholesale
35 tobacco dealers qualified to purchase Louisiana stamps with benefit of the discount
36 described in this Subsection shall receive the additional benefit of a ten percent
37 discount on the purchase of Louisiana stamps to be applied to those products the
38 United States Food and Drug Administration has determined it to be a modified risk
39 tobacco product.

40 * * *"