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§841. Imposition of tax

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

\* \* \*

B. Cigarettes.

\* \* \*

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

\* \* \*

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

\* \* \*

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

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