

---

**SENATE COMMITTEE AMENDMENTS**

2026 Regular Session

Amendments proposed by Senate Committee on Judiciary B to Re-Reengrossed House Bill No. 623 by Representative Chance Henry

---

1 AMENDMENT NO. 1

2 On page 1, line 2, after "products" and before the semi-colon ";" insert "and modified risk  
3 tobacco products"

4 AMENDMENT NO. 2

5 On page 1, line 5, after "exceptions;" insert the following:

6 "to provide for an effective date for implementation and imposition of the reduced  
7 tax on modified risk tobacco products;

8 AMENDMENT NO. 3

9 On page 2, below line 20, add the following:

10 "D. Notwithstanding the provisions of Subsection B of this Section, a person  
11 may receive delivery of a vapor product, alternative nicotine product, or smokeless  
12 tobacco product from a third party contracted to deliver goods sold over the internet  
13 from a physical Louisiana retail establishment in this state which is licensed to sell  
14 these products, provided the delivery occurs in person and the third party verifies the  
15 age of the recipient at the time of delivery.

16 Section 2. Section 2 of the Act that originated as House Bill 782 of the 2026  
17 Regular Session of the Legislature shall be applicable to taxable periods beginning  
18 on or after January 1, 2027.

19 Section 3. If any provision or item of this Act, or the application thereof, is  
20 held invalid, such invalidity shall not affect other provisions, items, or applications  
21 of the Act which can be given effect without the invalid provision, item, or  
22 application and to this end the provisions of this Act are hereby declared severable."