

HOUSE SUMMARY OF SENATE AMENDMENTS

HB 623

2026 Regular Session

Chance Henry

TOBACCO/TOBACCO PRODUCTS: Provides for a three-tier system of permitting for the producers, manufacturers, and wholesalers of vapor products

Synopsis of Senate Amendments

1. Makes technical changes.
2. Adds a provision authorizing a person to receive delivery of a vapor product, alternative nicotine product, or smokeless tobacco product from a third party contracted to deliver goods sold over the internet under certain circumstances.
3. Adds a provision providing for an effective date of the Act that originated as House Bill 782 of the 2026 R.S. of the Legislature to apply to taxable periods beginning on or after January 1, 2027.
4. Added a provision providing for a severability clause.

Digest of Bill as Finally Passed by Senate

Present law (R.S. 26:902) provides for the issuance of retail dealer and wholesale dealer permits for the sale of vapor products in the state of La.

Proposed law retains present law and provides for a three-tier system for the issuance of permits for the sale of vapor products in the state of La.

Proposed law provides that a La.-permitted manufacturer of vapor products cannot:

- (1) Hold a retail dealer permit to sell vapor products to La. consumers.
- (2) Hold a wholesale dealer permit to sell vapor products to La. consumers.
- (3) Possess any direct or indirect financial interest in a permitted wholesaler or retailer in the state of La.
- (4) Sell vapor products to a La.-permitted retail dealer for resale to La. consumers.
- (5) Directly sell vapor products.

Proposed law provides that a La.-permitted wholesaler of vapor products cannot hold a retail dealer permit to sell vapor products to La. consumers.

Proposed law provides that a La.-permitted retailer of vapor products cannot:

- (1) Hold a wholesaler permit to sell vapor products to other La.-permitted retail dealers.
- (2) Purchase vapor products from any person other than a wholesaler with a valid permit issued in the state of La.

Proposed law prohibits the direct shipment of vapor products to a consumer by a La.-permitted manufacturer or in-state or out-of state seller.

Proposed law allows a La.-permitted wholesaler to sell or distribute vapor products to a La.-

permitted retailer that is an affiliated entity of the wholesaler. Further defines "affiliated entity".

Proposed law excludes lawful marijuana or marijuana products authorized by the La. Dept. of Health from the requirements of proposed law.

Proposed law authorizes that notwithstanding proposed law, a person to receive delivery of a vapor product, alternative nicotine product, or smokeless tobacco product from a third party contracted to deliver goods sold over the internet from a physical Louisiana retail establishment in this state which is licensed to sell these products, provided the delivery occurs in person and the third party verifies the age of the recipient at the time of delivery.

Proposed law provides for an effective date of the Act that originated as House Bill 782 of the 2026 R.S. of the Legislature to apply to taxable periods beginning on or after January 1, 2027.

Proposed law provides for a severability clause.

(Adds R.S. 26:914.1)