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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Cathy Wells.

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## DIGEST

Present law provides for the levy of a tax upon the sales, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking and smokeless tobacco. Further provides that the tax be collected from the dealer who first sells, uses, consumes, handles, or distributes the tobacco in this state.

Present law provides that where a dealer gives away cigars, cigarettes, or smoking tobacco for advertising or any other purpose whatsoever, the tobacco shall be taxed in the same manner as if they were sold, used, consumed, handled, or distributed in this state.

Proposed law retains present law but exempts, from the state tax on tobacco, cigars, or smoking tobacco sampled on the premises of convention facilities during private professional meetings, conventions, and trade shows which are produced or organized by tobacco businesses, trade show companies or associations affiliated with the tobacco industry.

Effective for taxable periods beginning on and after Jan. 1, 2013 through taxable periods ending on Dec. 31, 2015.

Effective August 15, 2011

(Amends R.S. 47:854)