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## DIGEST

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Ritchie

HB No. 591

**Abstract:** Removes the June 30, 2012, termination date for levying a tax of four-twentieths of one cent per cigarette, making that portion of the tax permanent.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking and smokeless tobacco in La.

Present law levies a tax on cigarettes at the rate of .36¢ per pack. However, authorization for the levy of a tax of four-twentieths of one cent per cigarette is set to terminate on June 30, 2012.

Proposed law retains present law but removes the June 30, 2012, termination date for levying the tax of four-twentieths of one cent per cigarette, making the levy of this portion of the tax on cigarettes permanent.

Effective July 1, 2011.

(Amends §4 of Act No. 32 of 2000 R.S. as amended by Act No. 21 of 2002 R.S.)