HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Baldone to Engrossed House Bill No. 591 by Representative Ritchie

1 AMENDMENT NO. 1

2 On page 1, line 4, after "Legislature" and before the comma "," insert and to enact RS.
3 47:841(B)(introductory language)"

4 AMENDMENT NO. 2

5 On page 1, line 5, after "cigarettes;" and before "to" insert "to provide for the adjustment of
6 tax rates in accordance with the Consumer Price Index;"

7 AMENDMENT NO. 3

8 On page 1, between lines 7 and 8, insert the following:

9   "Section 1. RS. 47:841(B)(introductory language) is hereby enacted to read
10   as follows:

11   §841. Imposition of tax

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

16   *   *   *
17   B. Cigarettes. The taxes imposed by this Subsection shall be levied
18   upon each cigarette at the rates provided herein. Beginning January 1, 2012,
19   the base rates provided in this Subsection shall be adjusted annually in
20   accordance with changes in the Consumer Price Index as reported by the U.S.
21   government. The rate adjustment shall be calculated by multiplying the
22   current rate by the average positive percentage change in the index for the
23   most recent five years based on the CPI report for November of each year.
24   In no instance shall the adjusted rate be less than the rate in effect on January
25   1, 2012. The secretary of the Department of Revenue shall publish the rate
26   in the official journal of the state by February first of each year, and the rate
27   shall become effective on July first of that year.

28   *   *   *"
29
30 AMENDMENT NO. 4

31 On page 1, at the beginning of line 8, change "Section 1." to "Section 2."

32 AMENDMENT NO. 5

33 On page 1, at the beginning of line 14, change "Section 2." to "Section 3."

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.