
The original instrument was prepared by Cathy Wells. The following digest, which does not constitute a part of the legislative instrument, was prepared by Danielle Doiron.

DIGEST

Morrell (SB 210)

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, and pipe tobacco sampled on the premises of convention facilities during the Convention of the International Premium Cigar and Pipe Retailers.

Proposed law prohibits the distribution of free samples of cigarettes. Further provides for the distribution of free samples of smokeless tobacco pursuant to all applicable state and federal laws, and regulations.

Effective for taxable periods beginning on and after Jan. 1, 2013 through taxable periods ending on Dec. 31, 2016.

Effective August 15, 2011.

(Amends R.S. 47:854)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.

1. Exempts cigars and pipe tobacco from the state tax on tobacco sampled at convention facilities during the Convention of the International Premium Cigar and Pipe Retailers.
2. Extends the effective date for taxable periods to December 31, 2016.
3. Prohibits the distribution of free samples of cigarettes, as defined in the Federal

Food, Drug, and Cosmetics Act, and the Tobacco Act, pursuant to all applicable federal laws and regulations.

4. Provides for the distribution of free samples of smokeless tobacco, as defined in the Federal Food, Drug, and Cosmetic Act, the Tobacco Control Act, and pursuant to all applicable federal laws and regulations.