

SENATE SUMMARY OF HOUSE AMENDMENTS

**SB 210 By Senator Morrell**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/TAXATION. Temporarily exempts from tobacco tax cigars and smoking tobacco sampled during the Convention of the International Premium Cigar and Pipe Retailers Association. (8/15/11)

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Makes technical changes.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

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 Association.

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)

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