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## DIGEST

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Badon

HB No. 235

**Abstract:** Increases the tax on cigarettes from 36¢ per pack to \$1.41 per pack and dedicates a portion of the revenue to Tobacco Tax Health Care Fund and dedicates a portion to the newly created New Orleans Regional Planning Commission Tobacco Tax Fund for maintenance of the Crescent City Connection Bridge.

Present law (R.S. 47:841) provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking tobacco in La. Present law levies a tax on cigarettes at the rate of 36¢ per pack. Present law provides that 4¢ of such tax expired on June 30, 2012, but present constitution provides for the continuance of the tax. Proposed law retains present law but increases the tax per cigarette by five and five twentieths of one cent per cigarette thereby increasing the tax per pack from 36¢ per pack to \$1.41 per pack.

Present law (R.S. 47:841.1) creates the Tobacco Tax Health Care Fund and dedicates a portion of the cigarette tax collected in present law (twelve twentieths of 1¢ per cigarette) into the fund. Proposed law retains present law and further dedicates 75% of the additional tax levied in proposed law to the Tobacco Tax Health Care Fund.

Proposed law creates the New Orleans Regional Planning Commission Tobacco Tax Fund. Proposed law dedicates 25% of the additional tax levied in proposed law into the fund and provides that the funding shall be used by the New Orleans Regional Planning Commission for maintenance, landscaping, grass cutting, trash pickup, and functional and ornamental lighting of the Crescent City Connection Bridge.

Effective July 1, 2013.

(Amends R.S. 47:841.1(A); Adds R.S. 47:841(B)(6) and 841.2)