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## DIGEST

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Katrina Jackson

HB No. 537

**Abstract:** To levy an additional tax on cigarettes and other tobacco products and to authorize the dedication of such monies.

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 and smokeless tobacco in La.

Proposed constitutional amendment provides for the levying of an additional tax upon cigarettes and other tobacco products as follows:

- (1) Upon cigarettes, a tax of sixty-eight twentieths of one cent per cigarette, or 3.4¢ per cigarette or 68¢ per pack of 20 cigarettes.
- (2) Upon other tobacco products, including cigars, smoking tobacco, and smokeless tobacco, a tax of 15% of the manufacturer's invoice price.

Proposed constitutional amendment authorizes the dedication of the monies generated as a result of this additional tax as provided by law.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 4, 2014.

Effective Jan. 1, 2015.

(Adds Const. Art. VII, Section 4.2)