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## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Moreno

HB No. 1210

**Abstract:** Authorizes Orleans Parish to levy a 75¢ sales tax on tobacco products subject to voter approval.

Proposed law authorizes the governing authority of Orleans Parish, subject to voter approval, to levy a tax of not more than 75¢ per standard retail pack or package upon the sale at retail of tobacco products in the parish. Defines tobacco product to include cigars, cigarettes, and smoking and smokeless tobacco. Authorizes use of the proceeds of the tax for such purposes as are determined by the governing authority including the funding of a portion of the avails of the tax into bonds in the manner provided by law.

(Adds R.S. 47:338.264)