
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

SB 128 Original

DIGEST
2015 Regular Session

Murray

Proposed law authorizes the governing authority of any parish or incorporated municipality to levy a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking and smokeless tobacco, as defined for the state tobacco taxes. The tax is to be imposed by ordinance of the governing authority but the ordinance imposing the tax must be submitted for voter approval.

The tax may be levied on the invoice price of the tobacco products or on a per cigarette basis. The tax must be collected in the same manner and according to the same procedures provided for the sales and use tax of taxing authorities in the Uniform Local Sales Tax Code, except that the tax shall only be subject to the same exclusions and exemptions as is provided for the state tobacco taxes.

The proceeds of the tax may be used for any lawful purposes as are determined by the governing authority of the parish or incorporated municipality, including the funding of a portion of the avails of the tax into bonds in the manner provided by law. In order to discourage the levy of the tax by both the parish and an incorporated municipality within the jurisdiction of the incorporated municipality, the parish and incorporated municipality may enter into an intergovernmental agreement providing for the collection of the tax and the sharing of the proceeds of the tax.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:339)