

2015 Regular Session

HOUSE BILL NO. 407

BY REPRESENTATIVE THIBAUT

TAX/TOBACCO TAX: Levies an additional tax on smoking tobacco

1 AN ACT

2 To amend and reenact R.S. 47:841(C), relative to state excise taxes; to provide for the  
3 tobacco tax; to provide with respect to the rate of the tax levied on certain tobacco  
4 products; to increase the tax on certain tobacco products; to provide for an effective  
5 date; and to provide

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:841(C) is hereby amended and reenacted to read as follows:

8 §841. Imposition of tax

9 There is hereby levied a tax upon the sale, use, consumption, handling, or  
10 distribution of all cigars, cigarettes, and smoking and smokeless tobacco, as defined  
11 herein, within the state of Louisiana, according to the classification and rates  
12 hereinafter set forth:

13 \* \* \*

14 C. Smoking Tobacco. Upon smoking tobacco, a tax of ~~thirty-three~~ thirty-  
15 four percent of the invoice price as defined in this Chapter.

16 \* \* \*

17 Section 2. The provisions of this Act shall become effective on July 1, 2015.

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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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HB 407 Original

2015 Regular Session

Thibaut

**Abstract:** Increases the tax on smoking tobacco from 33% of the invoice price to 34% of the invoice price.

Present law 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.

Present law provides that the rate of the tax for smoking tobacco shall be 33% of the invoice price.

Proposed law increases the tax on smoking tobacco from 33% of the invoice price to 34% of the invoice price.

Effective July 1, 2015.

(Amends R.S. 47:841(C))