

2016 First Extraordinary Session

HOUSE BILL NO. 14

BY REPRESENTATIVES LEGER, ADAMS, BAGNERIS, BOUIE, HOFFMANN, MACK,  
AND STOKES

TAX/TOBACCO TAX: Levies an additional tax on cigarettes (Item #4)

1 AN ACT

2 To enact R.S. 47:841(B)(7), relative to the tobacco tax; to provide with respect to the rate  
3 of the tax levied on cigarettes; to increase the rate of the tax levied on cigarettes; to  
4 provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:841(B)(7) is hereby enacted to read as follows:

7 §841. Imposition of tax

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

12 \* \* \*

13 B. Cigarettes.

14 \* \* \*

15 (7) In addition to the tax levied in Paragraphs (1), (2), (4), (5), and (6) of this  
16 Subsection and in Paragraph (3) of this Subsection as continued in effect by Article  
17 VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional  
18 tax of one and two-twentieths of one cent per cigarette.

19 \* \* \*

20 Section 2. The increase in the cigarette tax levied by the provisions of this Act shall  
21 be effective for the period beginning on April 1, 2016.

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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 14 Reengrossed

2016 First Extraordinary Session

Leger

**Abstract:** Levies an additional tax of 22¢ per pack of 20 cigarettes thereby increasing the total tax per pack of 20 cigarettes from 86¢ per pack to \$1.08 per pack.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigarettes. The rate of tax per pack of 20 cigarettes is 86¢.

Proposed law retains present law but levies an additional tax upon cigarettes equal to 1-2/20 of 1¢ per cigarette thereby increasing the total tax per pack of 20 cigarettes from 86¢ per pack to \$1.08 per pack of 20 cigarettes.

Effective April 1, 2016.

(Adds R.S. 47:841(B)(7))

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Delete provisions which make the tax increase applicable to cigarettes purchased by retail and wholesale dealers and to stamped products and unused tax stamps in the possession of wholesale dealers prior to April 1, 2016.
2. Delete requirement that wholesale and retail dealers file an inventory and pay the additional taxes by May 1, 2016.