

2016 First Extraordinary Session

HOUSE BILL NO. 18

BY REPRESENTATIVE MONTOUCET

1 AN ACT

2 To amend and reenact R.S. 47:843(B) and (C)(3) and 851(B)(4)(b), relative to state excise  
3 taxes; to provide relative to the discounts for the reporting and remitting of excise  
4 taxes on certain tobacco products; to provide relative to the discount for stamping  
5 cigarettes; to reduce the amount of the discounts for the reporting and remitting of  
6 excise taxes and the stamping of cigarettes; to provide for an effective date; and to  
7 provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:843(B) and (C)(3) and 851(B)(4)(b) are hereby amended and  
10 reenacted to read as follows:

11 §843. Use of stamps or meter impression required; limitations

12 \* \* \*

13 B. Discounts. The secretary of the Department of Revenue shall allow  
14 wholesale tobacco dealers of other states who have a direct purchasing contract with  
15 a manufacturer and serving a trade area of retail dealers in this state to purchase  
16 Louisiana stamps with benefit of a five percent discount; ~~provided however, in no~~  
17 ~~instance shall the discount be greater than that which is received by such wholesale~~  
18 ~~tobacco dealers in their state of domicile and further provided that regardless of the~~  
19 ~~discount extended by other states, the discount shall not exceed six percent.~~

20 C. Purchase of stamps.

21 \* \* \*

1                   (3) Cigarette tax stamps shall be sold by the secretary of the Department of  
 2 Revenue to bonded registered Louisiana tobacco dealers in the state of Louisiana  
 3 who hold a valid stamping agent designation in accordance with R.S. 26:902(2)(a)  
 4 and who have a direct purchasing contract with a manufacturer at a discount of ~~six~~  
 5 five percent from the face value, when purchased in quantities of not less than one  
 6 hundred dollars face value, and the same provisions and discount shall apply where  
 7 the metered stamping machine or device is used.

\* \* \*

9                   §851. Dealers receiving unstamped and/or nontax paid cigarettes, cigars, and  
 10 smoking tobaccos required to file monthly reports and maintain records;  
 11 vending machine restrictions

\* \* \*

13                   B. Registered tobacco dealers and stamping agents.

\* \* \*

15                   (4)

\* \* \*

17                   (b) A ~~six~~ five percent discount is allowable for timely and accurately filing  
 18 ~~such~~ the report only on those purchases made by registered tobacco dealers in  
 19 Louisiana who have a direct purchasing contract with a manufacturer. The secretary  
 20 shall allow wholesale tobacco dealers of other states serving a trade area of retail  
 21 dealers in this state who have a direct purchasing contract with a manufacturer to sell  
 22 in this state with the benefit of the discount provided in this Section, ~~however, in no~~  
 23 ~~instance shall the discount be greater than that which is received by such wholesale~~  
 24 ~~tobacco dealers in their state of domicile and further provided that regardless of the~~  
 25 ~~discount extended by other states, such discount shall not exceed six percent,~~  
 26 provided ~~said~~ the dealers meet the requirements of a wholesale dealer as set forth in  
 27 R.S. 47:842(5). The transfer or disposal by a qualified dealer of any benefit herein  
 28 conferred is prohibited except in the case of the original recipient.

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1           Section 2. The provisions of this Act shall become effective on April 1, 2016.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_