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## DIGEST

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HB 710 Reengrossed

2016 Regular Session

Hollis

**Abstract:** Requires the stamping of cigarettes prior to selling, offering for sale, removing, or otherwise distributing the cigarettes instead of immediately upon receipt.

Present law requires the stamping of cigarettes with tobacco tax stamps immediately upon receipt of the cigarettes by a tobacco dealer.

Proposed law changes present law to require that tobacco dealers stamp cigarettes prior to selling, offering for sale, removing, or otherwise distributing the cigarettes.

Present law provides a prima facie presumption that cigarettes found in the place of business of any tobacco dealer or other person, except bonded interstate tobacco dealers, without the stamps affixed are in violation of present law.

Proposed law retains present law except that it removes the exception for bonded interstate tobacco dealers and provides an exception for a dealer holding a valid stamping agent designation.

Present law prohibits a dealer from purchasing or possessing unstamped cigarettes in this state for sale into another state where the manufacturer and brand family of the cigarettes are not listed on the state's directory unless the dealer holds an exporter license.

Proposed law retains present law and further requires the dealer holding the exporter license to affix the stamp required by the other state to the package within 72 hours after receipt unless the other state does not require the stamp, then the dealer may sell cigarettes into the other state if the excise, use, or similar tax is paid. Proposed law further requires the dealer to ensure that any cigarettes and roll-your-own tobacco in its stock that are not listed on the attorney general's state directory are kept separate and apart from the approved stock.

(Amends R.S. 47:843(D)(1), 847(A) and (D)(1), and 849(B) and (C))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Judiciary to the original bill:

1. Adds the requirement that the stamping of the unstamped cigarettes occur prior to offering for sale, removing, or distributing them in or into the state.

2. Adds that stamped cigarettes shall be kept separate and apart from the dealer's stock of unstamped cigarettes.
3. Removes the prima facie presumption exception for bonded interstate tobacco dealers and extends the exception to a dealer holding a valid stamping agent designation.
4. Requires a dealer holding an exporter license to affix the stamp required by another state to the package within 72 hours after receipt unless the other state does not require the stamp, then the dealer may sell cigarettes into the other state if the excise, use, or similar tax is paid.
5. Requires the dealer to ensure that any cigarettes and roll-your own tobacco in its stock that are not listed on the attorney general's state directory are kept separate and apart from approved stock.
6. Makes technical amendments.