
DIGEST

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HB 249 Original

2015 Regular Session

Leger

Abstract: Extends the excise tax exemption from Dec. 31, 2016, to Dec. 31, 2021, for cigars or pipe tobacco sampled during the Convention of the International Premium Cigar and Pipe Retailers Association.

Present law provides for the levy of an excise tax on all cigars, cigarettes, and smoking tobacco sold, used, consumed, handled, or distributed in this state. The excise tax is required to be collected when dealers give away cigars, cigarettes, or smoking tobacco for advertising or other purposes.

Present law provides for an excise tax exemption until Dec. 31, 2016, for cigars or pipe tobacco sampled on the premises of convention facilities during the Convention of the International Premium Cigar and Pipe Retailers Association.

Proposed law extends the excise tax exemption for cigars or pipe tobacco from Dec. 31, 2016, to Dec. 31, 2021.

Eff. July 1, 2015.

(Amends R.S. 47:854(B))