

RÉSUMÉ DIGEST

ACT 105 (HB 249)

2015 Regular Session

Leger

Existing 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.

Existing 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 International Premium Cigar and Pipe Retailers Association convention.

New law extends the excise tax exemption for cigars or pipe tobacco to Dec. 31, 2025.

Effective July 1, 2015.

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