

2023 Regular Session

HOUSE BILL NO. 111

BY REPRESENTATIVE HUGHES

TAX/TOBACCO TAX: Repeals the termination of the tax exemption for cigars and pipe tobacco products sampled at the International Premium Cigar and Pipe Retailers Association convention

1 AN ACT

2 To amend and reenact R.S. 47:854(B), relative to tobacco tax; to provide relative to the
3 products to which such tax applies; to provide relative to the exemption from such
4 tax for certain samples of cigars and pipe tobacco products; to repeal provisions
5 terminating the exemption; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:854(B) is hereby amended and reenacted to read as follows:

8 §854. Declaration of intent and purpose of Chapter

9 * * *

10 B. It is further the intent and purpose of this Chapter that where a dealer
11 gives away cigars, cigarettes, or smoking tobacco for advertising or any other
12 purpose whatsoever the products shall be taxed in the same manner as if they were
13 sold, used, consumed, handled, or distributed in this state; however, for the taxable
14 periods beginning on and after January 1, 2013, ~~through December 31, 2025~~, this
15 shall not be construed to include cigars or pipe tobacco, as defined and appropriately
16 labeled in accordance with the Federal Food, Drug, and Cosmetic Act, the Family
17 Smoking Prevention and Tobacco Control Act, also known as the Tobacco Control
18 Act, and all applicable state laws, federal laws, and regulations, sampled on the

1 premises of convention facilities during the convention of the International Premium
2 Cigar and Pipe Retailers Association.

3 * * *

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)]

HB 111 Original

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Hughes

Abstract: Makes permanent the excise tax exemption for cigars and pipe tobacco products sampled at the International Premium Cigar and Pipe Retailers Association convention by repealing the exemption's termination date.

Present law, R.S. 47:841 et seq., levies a tax upon the sale, use, consumption, handling, or distribution of cigars, cigarettes, smoking and smokeless tobacco, vapor products, and electronic cigarettes according to classifications and rates provided in present law.

Present law exempts from this tobacco tax cigars and pipe tobacco sampled on the premises of convention facilities during the convention of the International Premium Cigar and Pipe Retailers Association. Provides that the exemption is effective through Dec. 31, 2025.

Proposed law repeals the Dec. 31, 2025, termination date for this exemption, thereby making the exemption permanent. Proposed law otherwise retains present law.

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