# 2023 Regular Session

#### HOUSE BILL NO. 111

#### BY REPRESENTATIVE HUGHES

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 revise 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, <del>2025,</del> <u>2030</u> ,
15	this shall not be construed to include cigars or pipe tobacco, as defined and
16	appropriately labeled in accordance with the Federal Food, Drug, and Cosmetic Act,
17	the Family Smoking Prevention and Tobacco Control Act, also known as the
18	Tobacco Control Act, and all applicable state laws, federal laws, and regulations,

# Page 1 of 2

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

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1	sampled on the premises of convention facilities during the convention of the
2	International Premium Cigar and Pipe Retailers Association Premium Cigar
3	Association or its successor.

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### SPEAKER OF THE HOUSE OF REPRESENTATIVES

## PRESIDENT OF THE SENATE

## GOVERNOR OF THE STATE OF LOUISIANA

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