

2017 Regular Session

HOUSE BILL NO. 271

BY REPRESENTATIVE HOFFMANN

TAX/TOBACCO TAX: Levies an additional state excise tax on vapor products and electronic cigarettes

1 AN ACT

2 To amend and reenact R.S. 47:841(F), relative to the tobacco tax; to authorize an additional  
3 tax to be levied on vapor products and electronic cigarettes; to provide with respect  
4 to the application of the tax on vapor products and electronic cigarettes on the  
5 inventory of certain retail and wholesale dealers; to provide for an effective date; and  
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:841(F) is hereby amended and reenacted to read as follows:

9 §841. Imposition of tax

10 There is hereby levied a tax upon the sale, use, consumption, handling, or  
11 distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor  
12 products and electronic cigarettes as defined herein, within the state of Louisiana,  
13 according to the classification and rates hereinafter set forth:

14 \* \* \*

15 F. Vapor products and electronic cigarettes. Upon vapor products and  
16 electronic cigarettes, a tax of ~~five~~ thirteen cents per milliliter of consumable nicotine  
17 liquid solution or other material containing nicotine that is depleted as a vapor  
18 product is used.

19 \* \* \*

1 Section 2. The increase in the tax imposed by this Act shall apply to all vapor  
2 products and electronic cigarettes purchased by retail dealers and wholesale dealers on and  
3 after July 1, 2017, and shall not apply to stamped products and unused tax stamps in the  
4 possession of wholesale dealers prior to July 1, 2017. All wholesale and retail dealers shall  
5 file an inventory with the secretary of the Department of Revenue of all vapor products and  
6 electronic cigarettes on hand prior to July 1, 2017. The inventory shall be filed by August  
7 1, 2017. The secretary shall have authority to adopt rules and regulations as to the filing of  
8 the inventory report.

9 Section 3. The increase in the vapor products and electronic cigarette tax levied  
10 pursuant to the provisions of this Act shall be effective for the period beginning on July 1,  
11 2017.

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#### 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)]

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HB 271 Original

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**Abstract:** Increases the per milliliter tax on consumable nicotine liquid solution depleted as a vapor product in an electronic cigarette thereby increasing the total tax from \$.05 per milliliter to \$.13 per milliliter.

Present law provides for the levy of a tax upon vapor products and electronic cigarettes of \$.05 cents per milliliter of consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used.

Proposed law increases the tax on vapor products and electronic cigarettes from \$.05 per milliliter to \$.13 per milliliter.

Proposed law provides that the additional tax shall apply to all vapor products and electronic cigarettes purchased by retail dealers and wholesale dealers on and after July 1, 2017, but shall not apply to stamped products and unused tax stamps in the possession of wholesale dealers prior to July 1, 2017. Requires all wholesale and retail dealers to file an inventory with the Dept. of Revenue by Aug. 1, 2017, of all vapor products and electronic cigarettes on hand prior to July 1, 2017.

Proposed law authorizes the Dept. of Revenue to adopt rules and regulations as to the filing of the inventory report.

Effective July 1, 2017.

(Amends R.S. 47:841(F))