

Regular Session, 2013

HOUSE BILL NO. 623

BY REPRESENTATIVE KATRINA JACKSON

TAX/TOBACCO TAX: Increases the state tax on certain tobacco products

1 AN ACT

2 To amend and reenact R.S. 47:841(A)(1) and to enact R.S. 47:841(B)(6), relative to the  
3 tobacco tax; to increase the tax on certain cigars and cigarettes; to provide for an  
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:841(A)(1) is hereby amended and reenacted and R.S.  
7 47:841(B)(6) is hereby enacted to read as follows:

8 §841. Imposition of tax

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

13 A. Cigars.

14 (1) Upon cigars invoiced by the manufacturer at one hundred twenty dollars  
15 per thousand or less a tax of ~~eight~~ fifteen percent of the invoice price as defined in  
16 this Chapter.

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18 B. Cigarettes.

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