

ACT No. 516

2025 Regular Session

HOUSE BILL NO. 669

BY REPRESENTATIVE RISER

AN ACT

To amend and reenact R.S. 47:841(B) and 842(2), (16), and (20) through (23), and to enact R.S. 47:842(24), relative to the tobacco tax; to provide for the tax on cigarettes; to provide for definitions; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:841(B) and 842(2), (16), and (20) through (23) are hereby amended and reenacted and R.S. 47:842(24) is hereby enacted to read as follows:

§841. Imposition of tax

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

* * *

B. Cigarettes.

(1) Upon cigarettes, a tax of sixteen twentieths of one cent per cigarette as defined in this Chapter.

(2) In addition to ~~the tax~~ all other taxes levied in ~~Paragraph (1) of~~ pursuant to this Subsection, there is hereby levied an additional tax of four twentieths of one cent per cigarette.

(3) In addition to ~~the tax levied in Paragraphs (1) and (2) of~~ all other taxes levied pursuant to this Subsection, there is hereby levied an additional tax of four twentieths of one cent per cigarette as referenced in Article VII, Section 4.1 of the Constitution of Louisiana.

(4) In addition to ~~the tax~~ all other taxes levied in Paragraphs (1), (2), and (3) of pursuant to this Subsection, there is hereby levied an additional tax of seven-twentieths of one cent per cigarette.

(5) In addition to ~~the tax~~ all other taxes levied in Paragraphs (1), (2), (3), and (4) of pursuant to this Subsection, there is hereby levied an additional tax of five-twentieths of one cent per cigarette.

(6) In addition to ~~the tax~~ all other taxes levied in Paragraphs (1), (2), (4), and (5) of pursuant to this Subsection and in Paragraph (3) of this Subsection as continued in effect by Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional tax of two and ten-twentieths of one cent per cigarette.

(7) In addition to ~~the tax~~ all other taxes levied in Paragraphs (1), (2), (4), (5), and (6) of pursuant to this Subsection and in Paragraph (3) of this Subsection as continued in effect by Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional tax of one and two-twentieths of one cent per cigarette.

* * *

§842. Definitions

As used in this Chapter, the following terms have the meaning ascribed to them in this Section, unless the context clearly indicates otherwise:

* * *

(2) "Cigarette" includes any roll for smoking or heating pursuant to ordinary conditions of use made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.

* * *

(16) "Smoking tobacco" includes granulated, plug cut, crimp cut, ready rubbed and any other kind and form of tobacco prepared in such manner as to be suitable for smoking in or as pipe or cigarette.

* * *

1 (20) "Tobacco substitute" means any non-combustible product intended to
2 be used or consumed as an alternative to tobacco, including products made with
3 nicotine extracted from tobacco or any other source, or synthetic nicotine, and any
4 product which simulates traditional smokeless tobacco whether or not it contains
5 nicotine.

6 ~~(20)~~ (21) "Vapor products" shall mean any noncombustible product
7 containing nicotine or other substances that employ a heating element, power source,
8 electronic circuit, or other electronic, chemical, or mechanical means, regardless of
9 shape or size, used to produce vapor from nicotine in a solution or other form.
10 "Vapor products" include any electronic cigarette, electronic cigar, electronic
11 cigarillo, electronic pipe, or similar product or device and any vapor cartridge or
12 other container of nicotine in a solution or other form that is intended to be used with
13 or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or
14 similar product or device. Vapor products do not include cigarettes as defined in
15 Paragraph (2) of this Section or products subject to the tax levied on cigarettes
16 pursuant to the provisions of R.S. 47:841(B).

17 ~~(21)~~ (22) "Vending machine" means any receptacle used to store taxable
18 articles which vend such articles automatically.

19 ~~(22)~~ (23) "Vending machine operator" means any person who controls the
20 use of one or more vending machines as to the supply of cigarettes or any tobacco
21 products in the machine or the receipts from cigarettes vended through such
22 machines.

23 ~~(23)~~ (24) "Wholesale dealers" are those dealers whose principal business is
24 that of a wholesaler, and who sells cigarettes, cigars, and smoking tobacco to retail
25 dealers for purpose of resale; and who is a bona fide wholesaler and fifty percent of
26 whose total tobacco sales are to retail stores other than their own or their subsidiaries
27 within Louisiana. Wholesale dealer shall include any person in the state who
28 acquires cigarettes solely for the purpose of resale in vending machines, provided
29 such person services fifty or more cigarette vending machines on selling locations

1 in Louisiana other than their own. Wholesale dealers shall include those dealers
2 engaged in receiving bulk smoking tobacco for purposes of blending and including
3 those Louisiana dealers who were affixing cigarette and tobacco stamps as of
4 January 1, 1974.

5 Section 2.(A) Section 1 of Act No. 32 of the 2000 Regular Session of the Legislature
6 levied the additional tax on cigarettes provided for in R.S. 47:841(B)(3). Section 4 of that
7 Act provided for the effectiveness of this additional tax from July 1, 2000, through June 30,
8 2002. Section 1 of Act No. 21 of the 2002 Regular Session of the Legislature amended
9 Section 4 of Act No. 32 of the 2000 Regular Session of the Legislature to extend the
10 effectiveness of the additional tax levied on cigarettes in R.S. 47:841(B)(3) through June 30,
11 2012. Section 1 of Act No. 423 of the 2011 Regular Session of the Legislature enacted
12 Article VII, Section 4.1 of the State Constitution to ensure that the dedication of the avails
13 of the excise tax levied on cigarettes pursuant to R.S. 47:841(B)(3) continued to be deposited
14 into the Health Excellence Fund by prohibiting the rate of the tax levied on cigarettes
15 pursuant to the provisions of R.S. 47:841(B)(3) from being less than the rate set forth in that
16 provision as it existed on January 1, 2012. Therefore the additional tax levied on cigarettes
17 pursuant to R.S. 47:841(B)(3) continues to be levied, collected, and dedicated in accordance
18 with Article VII, Section 4.1 of the State Constitution.

19 (B) R.S. 47:841(B)(3) as provided in Section 1 of this Act continues the tax levied
20 pursuant to the provisions of Sections 1 and 4 of Act No. 32 of the 2000 Regular Session of
21 the Legislature as amended by Section 1 of Act No. 21 of the 2002 Regular Session of the
22 Legislature and as continued by Article VII, Section 4.1 of the State Constitution. The tax
23 levied on cigarettes pursuant to R.S. 47:841(B)(3) of this Act is continuing in statute, the tax
24 that is provided for in Article VII, Section 4.1 of the State Constitution. The total state
25 excise tax levied on cigarettes shall not be increased as a result of this Act.

26 Section 3. The provisions of this Act shall be applicable to taxable periods beginning
27 on or after July 1, 2025.

1 Section 4. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____