

1 Section 4. Be it further resolved that on the official ballot to be used at the election,
2 there shall be printed a proposition, upon which the electors of the state shall be permitted
3 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
4 follows:

5 Do you support an amendment to levy an additional tax equal to \$1.18 per
6 pack of 20 cigarettes? (January 1, 2016) (Adds Article VII, Section 4.2)

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 77 Original

2015 Regular Session

Ritchie

Abstract: Levies an additional tax of \$1.18 per pack of 20 cigarettes thereby increasing the total tax per pack of 20 cigarettes from 36¢ per pack to \$1.54 per pack.

Present law (R.S. 47:841) provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigarettes in La. The amount of the tax is 36¢ per pack of 20 cigarettes.

Proposed constitutional amendment provides for the levy of an additional tax upon cigarettes equal to five and eighteen-twentieths of one cent per cigarette thereby increasing the total tax per pack of 20 cigarettes from 36¢ to \$1.54 per pack.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 24, 2015.

Effective Jan. 1, 2016.

(Adds Const. Art. VII, § 4.2)