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DIGEST

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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)