

2015 Regular Session

HOUSE BILL NO. 187

BY REPRESENTATIVE MORENO

TAX/EXCISE: Authorizes a parish governing authority to levy an excise tax on tobacco products

1 AN ACT

2 To enact R.S. 47:841.2, relative to excise taxes on tobacco; to authorize certain political  
3 subdivisions to levy an excise tax on certain tobacco products; to provide for the use  
4 of the avails of the tax; to require voter approval of such tax; to provide for certain  
5 requirements and limitations; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:841.2 is hereby enacted to read as follows:

8 §841.2. Imposition of excise tax on tobacco products; parish governing authorities;  
9 voter approval; requirements and limitations

10 A. Notwithstanding any other provision of law to the contrary, a parish  
11 governing authority may levy an excise tax upon the sale, use, or consumption of all  
12 tobacco products as defined in R.S. 47:842 at retail within the boundaries of the  
13 parish. The excise tax authorized according to the provisions of this Section shall  
14 be in addition to sales and use taxes levied by state, parish, and any other taxing  
15 authority and shall be collected at the same time and in the same manner as set forth  
16 in Chapter 2 of this Subtitle; however, the excise tax authorized by this Section shall  
17 be imposed only after the question of its imposition has been approved by a majority  
18 of the registered voters within the parish voting on a proposition authorizing the tax  
19 at an election held for that purpose in accordance with the Louisiana Election Code.

- 1                    B. The avails of the tax authorized by this Section shall be used for any  
2                    lawful purpose determined by the parish governing authority including using the  
3                    avails of the tax to finance the sale of bonds in the manner provided by law.
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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 187 Original

2015 Regular Session

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**Abstract:** Authorizes a parish governing authority to levy an excise tax upon the sale, use, or consumption of tobacco products.

Proposed law authorizes a parish governing authority to levy an excise tax upon the sale, use, or consumption of all tobacco products within its boundaries. The excise tax shall be in addition to sales and use taxes levied on tobacco products by the state and local political subdivisions.

Proposed law provides that the excise tax shall be imposed only after the question of its imposition has been approved by a majority of the registered voters within the parish voting on a proposition authorizing the tax at an election held for that purpose.

Proposed law requires the avails of the tax to be used for any lawful purpose determined by the parish governing authority including financing for the sale of bonds.

(Adds R.S. 47:841.2)