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## DIGEST

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HB 187 Original

2015 Regular Session

Moreno

**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)