
SENATE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by Senate Committee on Finance to Engrossed House Bill No. 119
by Representative Ritchie

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "enact R.S. 47:841(B)(6) and 841.2" and insert:

3 "amend and reenact R.S. 47:841 (introductory paragraph), (A), (C), and (E), and
4 842(15) and to enact R.S. 47:841(B)(6), 841.2, and 842(6.1) and (7.1)"

5 AMENDMENT NO. 2

6 On page 1, line 2, change "an additional" to "a tax and additional taxes"

7 AMENDMENT NO. 3

8 On page 1, line 3, after "cigarettes" insert "and other tobacco products"

9 AMENDMENT NO. 4

10 On page 1, line 5, after "cigarettes" insert "and other tobacco products"

11 AMENDMENT NO. 5

12 On page 1, line 9, delete "R.S. 47:841(B)(6) and 841.2" and insert:

13 "R.S. 47:841 (introductory paragraph), (A), (C), and (E), and 842(15) are hereby
14 amended and reenacted and R.S. 47:841(B)(6), 841.2, and 842(6.1) and (7.1)"

15 AMENDMENT NO. 6

16 On page 1, delete line 12, and insert:

17 "distribution of all cigars, little cigars, cigarettes, and smoking and smokeless
18 tobacco, and vapor products and electronic cigarettes, as defined"

19 AMENDMENT NO. 7

20 On page 1, delete line 15 and insert:

21 "A. Cigars and Little Cigars

22 (1) Upon cigars, other than little cigars, invoiced by the manufacturer at one
23 hundred twenty dollars per thousand or less a tax of ~~eight~~ ten percent of the invoice
24 price as defined in this Chapter.

25 (2) Upon cigars, other than little cigars, invoiced by the manufacturer at more
26 than one hundred twenty dollars per thousand a tax of ~~twenty~~ twenty-five percent of
27 the invoice price as defined in this Chapter.

28 (3)(a) Upon little cigars a tax at the same rate per little cigar as is imposed on
29 cigarettes under the provisions of R.S. 47:841(B), as such Section may be amended
30 from time to time, or in any successor provision taxing cigarettes.

31 (b) The collection of the tax on little cigars and from dealers of little cigars
32 shall be subject to the same system of tax stamps and other tax collection procedures,
33 restrictions on distribution, registration, enforcement provisions, and penalties that
34 are provided for cigarettes in this Chapter and Chapter -A of this Title."

35 AMENDMENT NO. 8

1 On page 1, line 21, change "one and twelve-twentieths" to "three and four-twentieths"

2 AMENDMENT NO. 9

3 On page 1, below line 22, insert:

4 "C. Smoking Tobacco. Upon smoking tobacco, a tax of ~~thirty-three~~ fifty
5 percent of the invoice price as defined in this Chapter.

6 * * *

7 E. (1) Smokeless tobacco. Except as provided in Paragraph (2) and (3) of this
8 Subsection, upon smokeless tobacco, a tax of ~~twenty~~ twenty-five percent of the
9 invoice price as defined in this Chapter.

10 (2) Upon moist snuff, a tax shall be imposed at the higher of the following
11 rates:

12 (a) Twenty percent of the invoice price as defined in this Chapter.

13 (b) Sixty cents (\$0.60) per one and two-tenths (1.2) ounce can, package, or
14 other container, and a proportionate tax for any other quantity or fractional part in
15 excess of one and two-tenths (1.2) ounces. The tax imposed on a can, package, or
16 other container of moist snuff that weighs less than one and two-tenths (1.2) ounces
17 shall be equal to the amount of tax imposed on a can, package, or other container of
18 moist snuff that weighs one and two-tenths (1.2) ounces.

19 (3) Upon vapor products and electronic cigarettes, a tax of five cents per
20 milliliter of nicotine liquid solution or other material containing nicotine that is
21 depleted as a vapor product is used. For purposes of this Subsection, "vapor
22 products" shall include any noncombustible product containing nicotine or other
23 substances that employ a heating element, power source, electronic circuit, or other
24 electronic, chemical or mechanical means, regardless of shape or size, used to
25 produce vapor from nicotine in a solution or other form. "Vapor products" shall
26 include any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe,
27 or similar product or device, and any vapor cartridge or other container of nicotine
28 in a solution or other form that is intended to be used with or in an electronic
29 cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or
30 device."

31 AMENDMENT NO. 10

32 On page 2, between lines 25 and 26, insert:

33 "§842. Definitions

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

36 * * *

37 (6.1) "Little cigar" means any roll for smoking made wholly or in part of
38 tobacco if such product uses an integrated cellulose acetate or other similar filter and
39 is wrapped in any substance containing tobacco, other than natural leaf tobacco.

40 * * *

41 (7.1) "Moist Snuff" means any finely cut, ground, or powdered tobacco that
42 is not intended to be smoked but shall not include any finely cut, ground, or powdered
43 tobacco that is intended to be placed in the nasal cavity.

44 * * *

45 (15) "Smokeless tobacco" means all smokeless tobacco including but not
46 limited to fine cut, long cut, packed in pouches, snuff, moist snuff, snuff flower,
47 chewing tobacco, cavendish, plugs, twists, shorts, refuse and other scraps, clippings
48 and sweepings of tobacco, and other forms of loose tobacco, articles and products
49 made of tobacco, or a tobacco substitute.

50 * * *"

51 AMENDMENT NO. 11

52 On page 2, line 26, change "cigarette" to "tobacco"

1 AMENDMENT NO. 12

2 On page 2, line 27, after "cigarette" insert "and other tobacco"

3 AMENDMENT NO. 13

4 On page 2, delete line 28, and insert:

5 " 2015, and shall apply to stamped products, unused tax stamps, and other tobacco
6 products in the possession of"

7 AMENDMENT NO. 14

8 On page 3, line 1, after "cigarettes" insert ", unused tax stamps, and other tobacco products"

9 AMENDMENT NO. 15

10 On page 3, line 2, after "filed" insert "with the secretary and additional taxes paid"

11 AMENDMENT NO. 16

12 On page 3, line 3, after "report" insert "and the payment of taxes due"

13 AMENDMENT NO. 17

14 On page 3, line 4, change "cigarette" to "tobacco"