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DIGEST

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Talbot

HB No. 304

**Abstract:** Increases the tax on cigarettes from 36¢ per pack to 60¢ per pack.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking tobacco in La.

Present law levies a tax on cigarettes at the rate of 36¢ per pack.

Present law provides that 4¢ of such tax expired on June 30, 2012, but present constitution provides for the continuance of that tax.

Proposed law retains present law but increases the tax per cigarette by one and four twentieths of one cent per cigarette thereby increasing the tax per pack from 36¢ per pack to 60¢ per pack.

Effective if and when House Bill No. \_\_\_\_\_ of this 2013 R.S. is enacted and becomes effective.

(Adds R.S. 47:841(B)(6))