

Regular Session, 2014

HOUSE BILL NO. 1210

BY REPRESENTATIVE MORENO

TAX/LOCAL: Authorizes the parish of Orleans to levy a sales tax on tobacco products sold in the parish

1 AN ACT

2 To enact R.S. 47:338.264, relative to sales taxes in Orleans Parish; to authorize the
3 governing authority of Orleans Parish to levy a tax on the sale of tobacco products
4 subject to voter approval; and to provide for related matters.

5 Notice of intention to introduce this Act has been published
6 as provided by Article III, Section 13 of the Constitution of
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:338.264 is hereby enacted to read as follows:

10 §338.264. Additional tax on tobacco products

11 A. The governing authority of Orleans Parish may levy a tax of not more
12 than seventy-five cents per standard retail pack or package upon the sale at retail of
13 tobacco products in the parish. The tax shall be in addition to any other sales tax
14 levied by the state, the parish, or any other taxing authority and shall be collected at
15 the same time and in the same manner as set forth in Chapter 2 of this Subtitle. For
16 purposes of this Section, "tobacco product" shall have the meaning ascribed to it by
17 R.S. 47:901.

18 B. The ordinance imposing the tax shall be adopted only after the question
19 of its imposition has been submitted to the qualified electors of the parish at an

1 election conducted in accordance with the Louisiana Election Code and a majority
2 of those voting in the election have voted in favor of the imposition of the tax.

3 C. The proceeds of the sales tax authorized by this Section shall be used for
4 such purposes as are determined by the governing authority including the funding of
5 a portion of the avails of the tax into bonds in the manner provided by law.

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)]

Moreno

HB No. 1210

Abstract: Authorizes Orleans Parish to levy a 75¢ sales tax on tobacco products subject to voter approval.

Proposed law authorizes the governing authority of Orleans Parish, subject to voter approval, to levy a tax of not more than 75¢ per standard retail pack or package upon the sale at retail of tobacco products in the parish. Defines tobacco product to include cigars, cigarettes, and smoking and smokeless tobacco. Authorizes use of the proceeds of the tax for such purposes as are determined by the governing authority including the funding of a portion of the avails of the tax into bonds in the manner provided by law.

(Adds R.S. 47:338.264)