A JOINT RESOLUTION

Proposing to add Article VII, Section 4.2 of the Constitution of Louisiana, relative to taxes on tobacco; to authorize an additional tax to be levied on cigarettes; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 4.2 of the Constitution of Louisiana, to read as follows:

§4.2. Additional tax on cigarettes

Section 4.2. Imposition of tax. In addition to the tax levied in R.S. 47:841, there is hereby levied an additional tax equal to five and eighteen-twentieths of one cent per cigarette upon the sale, use, consumption, handling, or distribution of all cigarettes as defined by law within the state of Louisiana.

Section 2. Be it further resolved that the provisions of the amendment contained in this Joint Resolution shall become effective on January 1, 2016.

Section 3. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 24, 2015.
Section 4. Be it further resolved that on the official ballot to be used at the election,
there shall be printed a proposition, upon which the electors of the state shall be permitted
to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
follows:

Do you support an amendment to levy an additional tax equal to $1.18 per
pack of 20 cigarettes? (January 1, 2016) (Adds Article VII, Section 4.2)

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)]

HB 77 Original 2015 Regular Session Ritchie

Abstract: Levies an additional tax of $1.18 per pack of 20 cigarettes thereby increasing the
total tax per pack of 20 cigarettes from 36¢ per pack to $1.54 per pack.

Present law (R.S. 47:841) provides for the levy of a tax upon the sale, use, consumption,
handling, or distribution of all cigarettes in La. The amount of the tax is 36¢ per pack of 20
cigarettes.

Proposed constitutional amendment provides for the levy of an additional tax upon cigarettes
equal to five and eighteen-twentieths of one cent per cigarette thereby increasing the total
tax per pack of 20 cigarettes from 36¢ to $1.54 per pack.

Provides for submission of the proposed amendment to the voters at the statewide election
to be held Oct. 24, 2015.


(Adds Const. Art. VII, § 4.2)