2020 Regular Session

HOUSE BILL NO. 365

BY REPRESENTATIVE HUGHES

TAX/TOBACCO TAX: Provides for the name of the organization sampling cigars or pipe tobacco on the premises of certain convention facilities

1	AN ACT
2	To amend and reenact R.S. 47:854(B), relative to the excise tax on tobacco; to provide with
3	respect to the organization subject to the excise tax exemption on samples of certain
4	tobacco products sampled on the premises of convention facilities; to provide for an
5	effective date; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:854(B) is hereby amended and reenacted to read as follows:
8	§854. Declaration of intent and purpose of Chapter
9	* * *
10	B. It is further the intent and purpose of this Chapter that where a dealer
11	gives away cigars, cigarettes, or smoking tobacco for advertising or any other
12	purpose whatsoever the products shall be taxed in the same manner as if they were
13	sold, used, consumed, handled, or distributed in this state; however, for the taxable
14	periods beginning on and after January 1, 2013, through December 31, 2025, this
15	shall not be construed to include cigars or pipe tobacco, as defined and appropriately
16	labeled in accordance with the Federal Food, Drug, and Cosmetic Act, the Family
17	Smoking Prevention and Tobacco Control Act, also known as the Tobacco Control
18	Act, and all applicable state laws, federal laws, and regulations, sampled on the
19	premises of convention facilities during the convention of the International Premium

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	Cigar and Pipe Retailers Association Premium Cigar Association Annual Trade
2	Show.
3	* * *
4	Section 2. This Act shall become effective upon signature by the governor or, if not
5	signed by the governor, upon expiration of the time for bills to become law without signature
6	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
7	vetoed by the governor and subsequently approved by the legislature, this Act shall become
8	effective on the day following such approval.

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)]

2020 Regular Session

Hughes

Abstract: Changes the name of the organization subject to the excise tax exemption on cigars or pipe tobacco sampled on the premises of convention facilities from the International Premium Cigar and Pipe Retailers Association to the Premium Cigar Association Annual Trade Show.

<u>Present law</u> provides for the levy of an excise tax on all cigars, cigarettes, and smoking tobacco sold, used, consumed, handled, or distributed in this state. The excise tax is required to be collected when dealers give away cigars, cigarettes, or smoking tobacco for advertising or other purposes.

<u>Present law</u> provides for an excise tax exemption until Dec. 31, 2025, for cigars or pipe tobacco sampled on the premises of convention facilities during the International Premium Cigar and Pipe Retailers Association convention.

<u>Proposed law</u> retains <u>present law</u> but changes the name of the organization subject to the excise tax exemption on cigars or pipe tobacco sampled on the premises of convention facilities <u>from</u> the International Premium Cigar and Pipe Retailers Association <u>to</u> the Premium Cigar Association Annual Trade Show.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:854(B))