

2025 Regular Session

HOUSE BILL NO. 669

BY REPRESENTATIVE RISER

TAX/EXCISE: Continues a portion of the excise tax levied on cigarettes in statute

1 AN ACT

2 To amend and reenact R.S. 47:841(B) and 842(20), relative to the tobacco tax; to provide  
3 for the tax on cigarettes; to provide for definitions; to provide for applicability; to  
4 provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:841(B) and 842(20) are hereby amended and reenacted to read  
7 as follows:

8 §841. Imposition of tax

9 There is hereby levied a tax upon the sale, use, consumption, handling, or  
10 distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor  
11 products and electronic cigarettes as defined herein, within the state of Louisiana,  
12 according to the classification and rates hereinafter set forth:

13 \* \* \*

14 B. Cigarettes.

15 (1) Upon cigarettes, a tax of sixteen twentieths of one cent per cigarette as  
16 defined in this Chapter.

17 (2) In addition to ~~the tax~~ all other taxes levied in ~~Paragraph (1) of~~ pursuant  
18 to this Subsection, there is hereby levied an additional tax of four twentieths of one  
19 cent per cigarette.

(3) ~~In addition to the tax levied in Paragraphs (1) and (2) of all other taxes~~  
levied pursuant to this Subsection, there is hereby levied an additional tax of four-  
twentieths of one cent per cigarette as referenced in Article VII, Section 4.1 of the  
Constitution of Louisiana.

(4) In addition to ~~the tax~~ all other taxes levied in Paragraphs (1), (2), and (3) ~~of~~ pursuant to this Subsection, there is hereby levied an additional tax of seven-tenths of one cent per cigarette.

(5) In addition to the tax all other taxes levied in Paragraphs (1), (2), (3), and  
(4) of pursuant to this Subsection, there is hereby levied an additional tax of five-  
twentieths of one cent per cigarette.

(6) In addition to the tax all other taxes levied in Paragraphs (1), (2), (4), and (5) of pursuant to this Subsection and in Paragraph (3) of this Subsection as continued in effect by Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional tax of two and ten-twentieths of one cent per cigarette.

(7) In addition to the tax all other taxes levied in Paragraphs (1), (2), (4), (5), and (6) of pursuant to this Subsection and in Paragraph (3) of this Subsection as continued in effect by Article VII, Section 4.1 of the Constitution of Louisiana, there is hereby levied an additional tax of one and two-twentieths of one cent per cigarette.

19 \* \* \*

## 20 §842. Definitions

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

23 \* \* \*

(20) "Vapor products" shall mean any noncombustible product containing nicotine or other substances that employ a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, used to produce vapor from nicotine in a solution or other form. "Vapor products" include any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other

1 container of nicotine in a solution or other form that is intended to be used with or  
2 in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or  
3 similar product or device. Vapor products do not include cigarettes as defined in  
4 Paragraph (2) of this Section.

5 \* \* \*

6 Section 2.(A) Section 1 of Act No. 32 of the 2000 Regular Session of the Legislature  
7 levied the additional tax on cigarettes provided for in R.S. 47:841(B)(3). Section 4 of that  
8 Act provided for the effectiveness of this additional tax from July 1, 2000, through June 30,  
9 2002. Section 1 of Act No. 21 of the 2002 Regular Session of the Legislature amended  
10 Section 4 of Act No. 32 of the 2000 Regular Session of the Legislature to extend the  
11 effectiveness of the additional tax levied on cigarettes in R.S. 47:841(B)(3) through June 30,  
12 2012. Section 1 of Act No. 423 of the 2011 Regular Session of the Legislature enacted  
13 Article VII, Section 4.1 of the State Constitution to ensure that the dedication of the avails  
14 of the excise tax levied on cigarettes pursuant to R.S. 47:841(B)(3) continued to be deposited  
15 into the Health Excellence Fund by prohibiting the rate of the tax levied on cigarettes  
16 pursuant to the provisions of R.S. 47:841(B)(3) from being less than the rate set forth in that  
17 provision as it existed on January 1, 2012. Therefore the additional tax levied on cigarettes  
18 pursuant to R.S. 47:841(B)(3) continues to be levied, collected, and dedicated in accordance  
19 with Article VII, Section 4.1 of the State Constitution.

20 (B) R.S. 47:841(B)(3) as enacted in Section 1 of this Act continues the tax levied  
21 pursuant to the provisions of Sections 1 and 4 of Act No. 32 of the 2000 Regular Session of  
22 the Legislature as amended by Section 1 of Act No. 21 of the 2002 Regular Session of the  
23 Legislature and as continued by Article VII, Section 4.1 of the State Constitution. The tax  
24 levied on cigarettes pursuant to R.S. 47:841(B)(3) by this Act is continuing in statute, the  
25 tax that is provided for in Article VII, Section 4.1 of the State Constitution. The total state  
26 excise tax levied on cigarettes shall not be increased as a result of this Act.

27 Section 3. The provisions of this Act shall be applicable to taxable periods beginning  
28 on or after July 1, 2025.

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

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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)]

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HB 669 Reengrossed

2025 Regular Session

Riser

**Abstract:** Continues in *statute* 4¢ of the \$1.08 per pack state excise tax levied on cigarettes levied in present constitution.

Present law provides for the levy of a state excise tax on the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor products and electronic cigarettes within the state according to the following classifications and rates:

- (1) Cigars - 8% of the invoice price on cigars invoiced by the manufacturer at \$120 per 1,000 or less and 20% of the invoice price on cigars invoiced by the manufacturer at more than \$120 per 1,000.
- (2) Cigarettes - \$1.08 per pack of 20 cigarettes.
- (3) Smoking tobacco - 33% of the invoice price.
- (4) Smokeless tobacco - 20% of the invoice price.
- (5) Vapor products and electronic cigarettes - 15¢ per milliliter of consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used.

Present constitution continues the levy of 4¢ per cigarette of the total \$1.08 per pack state excise tax levied on cigarettes in the constitution.

Proposed law retains present law with respect to the excise taxes levied on tobacco products and retains present constitution with respect to the continuance of the additional 4¢ excise tax levied on cigarettes but provides for the levy of the additional 4¢ per cigarette excise tax in *statute* in order for all levies of the state excise tax on cigarettes to be statutorily imposed. Proposed law retains the total state excise tax levied on cigarettes at \$1.08 per pack.

Present law provides for definitions for the imposition and administration of the state excise tax levied on tobacco products. Proposed law retains present law but adds a limitation within the definition of "vapor products" that vapor products do not include cigarettes.

Proposed law is applicable to taxable periods beginning on or after July 1, 2025.

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

(Amends R.S. 47:841(B) and 842(20))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Remove definitions in proposed law for "invoice price" for purposes of determining the tax on promotional incentives and "manufacturer's net invoiced price" and "promotional incentives".
2. Change the excise tax rate reduction in proposed law for modified risk tobacco products from 75% to 60% on products that are commercially marketed that significantly reduce harm and the risk of tobacco-related disease to individual users and are shown to benefit the health of the population as a whole.
3. Change the excise tax rate reduction in proposed law for modified risk tobacco products from 75% to 40% on products delivered in interstate commerce if the product appears to promote public health, the product or its smoke does not contain or contains a reduced level of exposure to a substance in tobacco smoke.

The House Floor Amendments to the engrossed bill:

1. Remove provisions of proposed law that define a "cigarette" to include any roll for heating pursuant to ordinary conditions of use made wholly or in part of tobacco.
2. Remove the excise tax rate reduction applicable to modified risk tobacco products pursuant to present federal law (21 U.S.C. 387k(g)(1) and 387k(g)(2)).
3. Revise provisions in proposed law regarding the continuation in *statute* of a portion of the state excise tax levied on cigarettes levied in present constitution.