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## DIGEST

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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.