

**CONFERENCE COMMITTEE REPORT**

**HB 782**

**2026 Regular Session**

**Brass**

May 20, 2026

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 782 by Representative Brass, recommend the following concerning the Reengrossed bill:

1. That Senate Committee Amendments Nos. 1 through 9 by the Committee on Judiciary B (#2851) be adopted.
2. That Senate Committee Amendment No. 10 by the Committee on Judiciary B (#2851) be rejected.
3. That the following amendments be adopted:

AMENDMENT NO. 1

In Senate Committee Amendment No. 1 by the Committee on Judiciary B (#2851), on page 1, line 2, change "R.S. 47:843(B)" to "R.S. 47:843(C)(3)"

AMENDMENT NO. 2

In Senate Committee Amendment No. 2 by the Committee on Judiciary B (#2851), on page 1, line 4, after "911(F)," insert "914.1,"

AMENDMENT NO. 3

In Senate Committee Amendment No. 6 by the Committee on Judiciary B (#2851), on page 1, line 14, after "stamps;" insert "to provide for severability;"

AMENDMENT NO. 4

In Senate Committee Amendment No. 7 by the Committee on Judiciary B (#2851), on page 1, line 16, after "911(F)," insert "914.1,"

4. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, line 8, after "permit;" insert the following:

"to provide for requirements for certain permitted manufacturers and dealers of vapor products; to provide for limitations and requirements; to except certain sales of vapor products relative to affiliated entities; to provide for certain exceptions;"

AMENDMENT NO. 2

On page 1, delete lines 10 and 11 in their entirety and insert the following:

"nicotine and vapor products; to provide for penalties; to provide for submission of"

AMENDMENT NO. 3

On page 3, between lines 25 and 26, insert the following:

"§914.1. Three-tier system for vapor products

A.(1) A manufacturer of vapor products with a Louisiana permit shall not do any of the following:

(a) Hold a retail dealer permit issued pursuant to this Chapter for the purpose of selling vapor products to Louisiana consumers.

(b) Hold a wholesale dealer permit issued pursuant to this Chapter for the purpose of selling vapor products to Louisiana consumers.

(c) Possess any direct or indirect financial interest in a wholesale or retail dealer of vapor products with a Louisiana permit.

(d) Ship vapor products directly to a retail dealer with a Louisiana permit.

(e) Sell vapor products directly to a retail dealer with a Louisiana permit for resale to Louisiana consumers.

(f) Ship vapor products directly to a Louisiana consumer from an out-of-state or in-state seller.

(2)(a) A wholesale dealer of vapor products with a Louisiana permit shall not hold a retail dealer permit issued pursuant to this Chapter for the purpose of selling vapor products to Louisiana consumers.

(b)(i) A wholesale dealer with a Louisiana permit may sell or distribute vapor products or any other product covered by this Chapter to a retail dealer with a Louisiana permit that is an affiliated entity of the wholesale dealer.

(ii) The term "affiliated entity" as used in this Subparagraph means any person or entity that directly or indirectly controls, is controlled by, or is under common control with another person or entity.

(3) A retail dealer of vapor products with a Louisiana permit shall not do either of the following:

(a) Hold a wholesale dealer permit issued pursuant to this Chapter for the purpose of selling vapor products to another retail dealer with a Louisiana permit.

(b) Purchase vapor products from any person other than a wholesaler dealer with a Louisiana permit.

B. The provisions of this Section do not apply to lawful marijuana or marijuana products authorized pursuant to R.S. 40:1046 et seq. and regulated by the Louisiana Department of Health.

\* \* \*

AMENDMENT NO. 4

On page 6, after line 27, add the following:

"Section 2. R.S. 47:843(C)(3) is hereby amended and reenacted and R.S. 47:841(B)(8) is hereby enacted to read as follows:

§841. Imposition of tax

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

\* \* \*

B. Cigarettes.

\* \* \*

(8) Any tax imposed pursuant to this Subsection shall be reduced by sixty five percent for any product the secretary of the United States Department of Health and Human Services determines to be a modified risk tobacco product pursuant to 21 U.S.C. 387k, as amended from time to time.

\* \* \*

§843. Use of stamps or meter impression required; limitations

\* \* \*

C. Purchase of stamps

\* \* \*

(3) Cigarette tax stamps shall be sold by the secretary of the Department of Revenue to bonded, registered Louisiana tobacco dealers in the state of Louisiana who hold a valid stamping agent designation in accordance with R.S. 26:902(2)(a) and who have a direct purchasing contract with a manufacturer at a discount of ~~five~~ six and one-half percent from the face value, when purchased in quantities of not less than one hundred dollars face value, and the same provisions and discount shall apply ~~where~~ when the metered stamping machine or device is used. Wholesale tobacco dealers qualified to purchase Louisiana stamps with benefit of the discount described in this Paragraph shall receive the additional benefit of a ten percent discount on the purchase of Louisiana stamps to be applied to those products the United States Food and Drug Administration has determined to be a modified risk tobacco product.

\* \* \*

Section 3. If any provision or item of this Act, or the application thereof, is held invalid, including, but not limited to, any provision in violation of the single object rule set forth in the Louisiana Constitution, Article 3, Section 15(A), such invalidity shall not affect other provisions, items, or applications of this Act which can be given effect without the invalid provision, item, or application, and to this end the provisions of this Act are hereby declared severable."

Respectfully submitted,

\_\_\_\_\_  
Representative Robby Carter

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Senator Mike Reese

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Representative Kendrick "Ken" Brass

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Senator Patrick McMath

\_\_\_\_\_  
Representative Chance Henry

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Senator Edward J. "Ed" Price

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)]

**CONFERENCE COMMITTEE REPORT DIGEST**

**HB 782**

**2026 Regular Session**

**Brass**

**Keyword and oneliner of the instrument as it left the House**

FEES/LICENSES/PERMITS: Provides relative to vapor products, alternative nicotine products, and modified risk tobacco products

**Report adopts Senate amendments to:**

1. Prohibit the sale of alternative vaping products from applying to lawful activities authorized and regulated by the La. Dept. of Health (LDH).
2. Prohibit selling, giving, serving, delivering, or furnishing to a person in the state of La. a product that contains a nicotine analogue.
3. Reduce any tax imposed by 85% for any product determined to be a modified risk tobacco product pursuant to federal law.

**Report rejects Senate amendments which would have:**

1. Provided a discount of 10% for out-of-state wholesale tobacco dealers eligible to purchase La. stamps for modified risk tobacco products.

**Report amends the bill to:**

1. Provide for a three-tier system for the issuance of permits for the sale of vapor products in the state of La.
2. Provide that a La.-permitted manufacturer of vapor products cannot:
  - (a) Hold a retail dealer permit to sell vapor products to La. consumers.
  - (b) Hold a wholesale dealer permit to sell vapor products to La. consumers.
  - (c) Possess any direct or indirect financial interest in a permitted wholesaler or retailer in the state of La.
  - (d) Sell vapor products to a La.-permitted retail dealer for resale to La. consumers.
  - (e) Directly sell vapor products.
  - (f) Directly ship vapor products to a consumer by an in-state or out-of state seller.
3. Provide that a La.-permitted wholesaler of vapor products cannot hold a retail dealer permit to sell vapor products to La. consumers.

4. Allow a La.-permitted wholesaler to sell or distribute vapor products to a La.-permitted retailer that is an affiliated entity of the wholesaler.
5. Define "affiliated entity".
6. Provide that a La.-permitted retailer of vapor products cannot:
  - (a) Hold a wholesaler permit to sell vapor products to other La.-permitted retail dealers.
  - (b) Purchase vapor products from any person other than a wholesaler with a valid permit issued in the state of La.
7. Exclude lawful marijuana or marijuana products authorized by the LDH.
8. Increase the discount for out-of-state wholesale tobacco dealers eligible to purchase La. stamps from 5% to 6.5%.

**Digest of the bill as proposed by the Conference Committee**

Present law (R.S. 26:902) provides for the issuance of retail dealer and wholesale dealer permits for the sale of vapor products in the state of La.

Proposed law retains present law and provides for a three-tier system for the issuance of permits for the sale of vapor products in the state of La.

Proposed law provides that a La.-permitted manufacturer of vapor products cannot:

- (1) Hold a retail dealer permit to sell vapor products to La. consumers.
- (2) Hold a wholesale dealer permit to sell vapor products to La. consumers.
- (3) Possess any direct or indirect financial interest in a permitted wholesaler or retailer in the state of La.
- (4) Sell vapor products to a La.-permitted retail dealer for resale to La. consumers.
- (5) Directly sell vapor products.

Proposed law provides that a La.-permitted wholesaler of vapor products cannot hold a retail dealer permit to sell vapor products to La. consumers.

Proposed law provides that a La.-permitted retailer of vapor products cannot:

- (1) Hold a wholesaler permit to sell vapor products to other La.-permitted retail dealers.
- (2) Purchase vapor products from any person other than a wholesaler with a valid permit issued in the state of La.

Proposed law prohibits the direct shipment of vapor products to a consumer by a La.-permitted manufacturer or in-state or out-of state seller.

Proposed law allows a La.-permitted wholesaler to sell or distribute vapor products to a La.-permitted retailer that is an affiliated entity of the wholesaler. Further defines "affiliated entity".

Proposed law excludes lawful marijuana or marijuana products authorized by the LDH from the requirements of proposed law.

Present law provides for definitions related to alternative nicotine products and vapor products.

Proposed law adds "nicotine analogue" to the definitions of alternative nicotine products and vapor products.

Proposed law defines "nicotine analogue" as a substance with a chemical structure that is substantially similar to the chemical structure of nicotine or that has, purports to have, or is represented to have, an effect on the central nervous system that is similar to or greater than the effect of nicotine on the central nervous system.

Present law requires fees for the issuance of permits.

Proposed law provides that proposed law does not apply to lawful activities authorized pursuant to present law and regulated by LDH.

Proposed law increases the permit fees as follows:

- (1) Retail dealer permit – from \$ 25.00 to \$100.00 per year or any portion thereof.
- (2) Vending machine operator – from \$75.00 to \$300.00 per year or any portion thereof.
- (3) Vending machine – from \$5.00 to \$20.00 per machine per year or any portion thereof.
- (4) Wholesale dealer – from \$75.00 to \$300.00 per year or any portion thereof.

Proposed law prohibits selling, giving, serving, delivering, or furnishing to a person in the state of La. a product that contains a nicotine analogue.

Present law provides that prohibited acts of a wholesaler include the sale of tobacco products, alternative nicotine products, or vapor products for resale except to a retail dealer operating with either a valid registration certificate or a valid unsuspended permit.

Proposed law provides that a wholesale dealer must verify that a retail dealer is operating with either a valid registration certificate or a valid unsuspended permit prior to any sale of tobacco products, alternative nicotine products, or vapor products to a retail dealer.

Present law permits the commissioner of the office of alcohol and tobacco (ATC) to request local law enforcement assistance in examinations of businesses that hold permits issued by ATC.

Proposed law retains present law and extends the authority of the commissioner to request assistance regarding permits issued for tobacco, vapor, and alternative nicotine products.

Present law permits the commissioner to revoke permits and impose civil penalties for violations related to the issuance of a permit by the office of ATC.

Proposed law retains present law and further provides for the following fines:

- (1) For a first offense, not less than \$500 but not more than \$1,000.
- (2) For a third offense, which occurs within two years of the first offense, not less than \$2,000 but not more than \$4,000.

Proposed law permits the seizure and destruction of alternative nicotine and vapor products that are purchased or offered for sale or sold for retail sale to a consumer in violation of present and proposed law. Further provides that the person violating the law must bear the cost incurred in the seizure and destruction of the products.

Present law authorizes the commissioner to impose civil penalties for violations of law related to the sale of products not listed in the vapor and alternative nicotine product directory.

Proposed law retains present law and further provides for the following fines:

- (1) For a first offense, \$1,000.
- (2) For a second offense, which occurs within two years of the first offense, \$2,000, and suspension of the person's permit for six months.
- (3) For a third offense, which occurs within two years of the first offense, \$4,500, and revocation of the person's permit.

Proposed law permits the ATC or a local law enforcement agency to retain the funds collected from fines imposed.

Proposed law authorizes the attorney general or commissioner to bring enforcement actions regarding the permit or sale of vapor or alternative nicotine products.

Proposed law provides that a second or subsequent violation of proposed law requiring all vapor and alternative nicotine products to be listed in the vapor and alternative nicotine product directory is considered an unfair and deceptive trade practice.

Present law levies a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, smoking and smokeless tobacco, and vapor products and electronic cigarettes within the state of La. according to the classification and rates set forth in present law.

Proposed law reduces any tax imposed under present law by 65% for any product determined to be a modified risk tobacco product pursuant to federal law.

Present law allows eligible out-of-state wholesale tobacco dealers to purchase La. stamps at a 5% discount.

Proposed law increases the discount to 6.5%, but otherwise retains present law.

(Amends R.S. 26:901(intro. para.), (1)(intro. para.), and (32)(intro. para.), 903(1)-(4), 911(B)(2), 916(B), 918(A)(intro. para.) and (1) and (3) and 926.1(J) and (K), and R.S. 47:843(C)(3); Adds R.S. 26:901(36), 901.1(D), 911(F), 914.1, 918(E), and 926, and R.S. 47:841(B)(8))