

**ACT No. 820**

2026 Regular Session

HOUSE BILL NO. 623

BY REPRESENTATIVE CHANCE HENRY

1 AN ACT

2 To enact R.S. 26:914.1, relative to permits for vapor products and modified risk tobacco  
3 products; to provide requirements for certain permitted manufacturers and dealers  
4 of vapor products; to provide for limitations and requirements; to exempt certain  
5 sales of vapor products to affiliated entities; to provide for certain exceptions; to  
6 provide for an effective date for implementation and imposition of the reduced tax  
7 on modified risk tobacco products; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 26:914.1 is hereby enacted to read as follows:

10 §914.1. Three-tier system for vapor products

11 A.(1) No Louisiana-permitted manufacturer of vapor products shall do any  
12 of the following:

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

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

17 (c) Possess any direct or indirect financial interest in a Louisiana-permitted  
18 wholesale dealer or retail dealer of vapor products.

19 (2) No Louisiana-permitted wholesale dealer of vapor products shall hold a  
20 retail dealer permit issued pursuant to this Chapter for the purpose of selling vapor  
21 products to Louisiana consumers.

1                   (3) No Louisiana-permitted retail dealer of vapor products shall do either of  
 2                   the following:

3                   (a) Hold a wholesale dealer permit issued pursuant to this Chapter for the  
 4                   purpose of selling vapor products to other Louisiana-permitted retail dealers.

5                   (b) Purchase vapor products from any person other than a  
 6                   Louisiana-permitted wholesaler dealer.

7                   B.(1) A Louisiana-permitted manufacturer shall not sell vapor products  
 8                   directly to a Louisiana-permitted retail dealer for resale to Louisiana consumers.

9                   (2) Direct shipment of vapor products from a Louisiana-permitted  
 10                  manufacturer to a Louisiana-permitted retail dealer is prohibited.

11                  (3) Direct to consumer shipment of vapor products from a manufacturer or  
 12                  out-of-state or in-state seller to a Louisiana consumer is prohibited.

13                  (4) A Louisiana-permitted wholesale dealer may sell or distribute vapor  
 14                  products or any other product covered by this Chapter to a Louisiana-permitted retail  
 15                  dealer that is an affiliated entity of the wholesale dealer. The term "affiliated entity"  
 16                  as used in this Section shall mean any person or entity that directly or indirectly  
 17                  controls, is controlled by, or is under common control with another person or entity.

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

21                  D. Notwithstanding the provisions of Subsection B of this Section, a person  
 22                  may receive delivery of a vapor product, alternative nicotine product, or smokeless  
 23                  tobacco product from a third party contracted to deliver goods sold over the internet  
 24                  from a physical Louisiana retail establishment in this state which is licensed to sell  
 25                  these products, provided the delivery occurs in person and the third party verifies the  
 26                  age of the recipient at the time of delivery.

27                  Section 2. Section 2 of the Act that originated as House Bill 782 of the 2026 Regular  
 28                  Session of the Legislature shall be applicable to taxable periods beginning on or after  
 29                  January 1, 2027.

1           Section 3. If any provision or item of this Act, or the application thereof, is held  
2           invalid, such invalidity shall not affect other provisions, items, or applications of the Act  
3           which can be given effect without the invalid provision, item, or application and to this end  
4           the provisions of this Act are hereby declared severable.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_