

RÉSUMÉ DIGEST

ACT 820 (HB 623)

2026 Regular Session

Chance Henry

Existing 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.

New law further provides for a three-tier system for the issuance of permits for the sale of vapor products in the state of La.

New 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.

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

New 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.

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

New 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".

New law excludes lawful marijuana or marijuana products authorized by the La. Dept. of Health from the requirements of new law.

New law authorizes a person to receive delivery of a vapor product, alternative nicotine product, or smokeless tobacco product from a third party contracted to deliver goods sold over the internet from a physical La. retail establishment in this state which is licensed to sell these products, provided the delivery occurs in person and the third party verifies the age of the recipient at the time of delivery.

New law provides that R.S. 47:843(C)(3) and R.S. 47:841(B)(8) apply to taxable periods beginning on or after Jan. 1, 2027.

New law authorizes severability of the provisions of new law

Effective August 1, 2026.

(Adds R.S. 26:914.1)