RÉSUMÉ DIGEST

ACT 920 (HB 782) **2026 Regular Session** **Brass**

Existing law (R.S. 26:901) provides for definitions related to alternative nicotine products and vapor products.

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

New law defines "nicotine analogue" as a substance with a chemical structure 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.

Existing law (R.S. 26:903) requires fees for the issuance of permits.

New 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.

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

Existing law (R.S. 26:911) 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.

New 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.

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 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.

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

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. Defines "affiliated entity".

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

New law does not apply to lawful activities authorized and regulated by LDH.

Existing law (R.S. 26:916) permits the commissioner to revoke permits and impose civil penalties for violations related to the issuance of a permit by the office of ATC.

New law 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.

New 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 existing and new law. Further provides that the person violating the law must bear the cost incurred in the seizure and destruction of the products.

Existing law (R.S. 26:918) 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.

New law 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.

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

New law provides that a second or subsequent violation of new 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.

Existing law (R.S. 47:843) 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 existing law.

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

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

New law increases the discount to 6.5%.

Effective August 1, 2026.

(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))