

2023 Regular Session

HOUSE BILL NO. 111

BY REPRESENTATIVE HUGHES

1 AN ACT

2 To amend and reenact R.S. 47:854(B), relative to tobacco tax; to provide relative to the
3 products to which such tax applies; to provide relative to the exemption from such
4 tax for certain samples of cigars and pipe tobacco products; to revise provisions
5 terminating the exemption; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:854(B) is hereby amended and reenacted to read as follows:

8 §854. Declaration of intent and purpose of Chapter

9 * * *

10 B. It is further the intent and purpose of this Chapter that where a dealer
11 gives away cigars, cigarettes, or smoking tobacco for advertising or any other
12 purpose whatsoever the products shall be taxed in the same manner as if they were
13 sold, used, consumed, handled, or distributed in this state; however, for the taxable
14 periods beginning on and after January 1, 2013, through December 31, ~~2025~~, 2030,
15 this shall not be construed to include cigars or pipe tobacco, as defined and
16 appropriately labeled in accordance with the Federal Food, Drug, and Cosmetic Act,
17 the Family Smoking Prevention and Tobacco Control Act, also known as the
18 Tobacco Control Act, and all applicable state laws, federal laws, and regulations,

