

Regular Session, 2011

SENATE BILL NO. 210

BY SENATOR MORRELL

TAX/TAXATION. Temporarily exempts cigars and smoking tobacco sampled at certain meetings, conventions, and trade shows for the tobacco tax. (8/15/11)

1 AN ACT

2 To amend and reenact R.S. 47:854, relative to the intent and purposes of the tax on tobacco;  
3 to exempt certain tobacco products sampled at certain meetings, conventions, and  
4 trade shows from the purposes of such tax; to provide for the taxable periods in  
5 which the exemption applies; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

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

8 §854. Declaration of intent and purpose of Chapter

9 A. It is the intent and purpose of this Chapter to levy an excise tax on all  
10 cigars, cigarettes and smoking tobacco, as defined in this Chapter, sold, used,  
11 consumed, handled or distributed in this state, except as provided in R.S. 47:855 and  
12 to collect same from the dealer who first sells, uses, consumes, handles or distributes  
13 the same in the ~~State~~ state of Louisiana.

14 B. It is further the intent and purpose of this Chapter that where a dealer  
15 gives away cigars, cigarettes or smoking tobacco for advertising or any other purpose  
16 whatsoever the same shall be taxed in the same manner as if they were sold, used,  
17 consumed, handled or distributed in this state; **however, for the taxable periods**

1            **beginning on and after January 1, 2013 through December 31, 2015 this shall**  
2            **not be construed to include cigars or smoking tobacco sampled on the premises**  
3            **of convention facilities during private professional meetings, conventions, and**  
4            **trade shows which are produced or organized by tobacco businesses, trade show**  
5            **companies or associations affiliated with the tobacco industry.**

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Cathy Wells.

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#### DIGEST

Present law provides for the levy of a tax upon the sales, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking and smokeless tobacco. Further provides that the tax be collected from the dealer who first sells, uses, consumes, handles, or distributes the tobacco in this state.

Present law provides that where a dealer gives away cigars, cigarettes, or smoking tobacco for advertising or any other purpose whatsoever, the tobacco shall be taxed in the same manner as if they were sold, used, consumed, handled, or distributed in this state.

Proposed law retains present law but exempts, from the state tax on tobacco, cigars, or smoking tobacco sampled on the premises of convention facilities during private professional meetings, conventions, and trade shows which are produced or organized by tobacco businesses, trade show companies or associations affiliated with the tobacco industry.

Effective for taxable periods beginning on and after Jan. 1, 2013 through taxable periods ending on Dec. 31, 2015.

Effective August 15, 2011

(Amends R.S. 47:854)