

Regular Session, 2011

HOUSE BILL NO. 591

BY REPRESENTATIVE RITCHIE

TAX/TOBACCO TAX: Removes termination of the applicability of a certain portion of the tax levied on cigarettes

1 AN ACT

2 To amend and reenact Section 4 of Act No. 32 of the 2000 Regular Session, as amended and  
3 reenacted by Act No. 21 of the 2002 Regular Session, relative to the tobacco tax; to  
4 remove termination of the applicability of a certain portion of the tax levied on  
5 cigarettes; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. Section 4 of Act No. 32 of the 2000 Regular Session, as amended and  
8 reenacted by Act No. 21 of the 2002 Regular Session, is hereby amended and reenacted to  
9 read as follows:

10 Section 4. The increase in the cigarette tax levied by Section 1 of this Act  
11 shall be effective for the period beginning on July 1, 2000 ~~and ending on June 30,~~  
12 ~~2012.~~

13 Section 2. This Act shall become effective on July 1, 2011; if vetoed by the governor  
14 and subsequently approved by the legislature, this Act shall become effective on July 1,  
15 2011, or on the day following such approval by the legislature, whichever is later.

---

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

Ritchie

HB No. 591

**Abstract:** Removes the June 30, 2012, termination date for levying a tax of four-twentieths of one cent per cigarette, making that portion of the tax permanent.

Present law provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking and smokeless tobacco in La.

Present law levies a tax on cigarettes at the rate of .36¢ per pack. However, authorization for the levy of a tax of four-twentieths of one cent per cigarette is set to terminate on June 30, 2012.

Proposed law retains present law but removes the June 30, 2012, termination date for levying the tax of four-twentieths of one cent per cigarette, making the levy of this portion of the tax on cigarettes permanent.

Effective July 1, 2011.

(Amends §4 of Act No. 32 of 2000 R.S. as amended by Act No. 21 of 2002 R.S.)