

SENATE BILL NO. 210

BY SENATOR MORRELL

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 convention facilities during certain
4 conventions 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**
18 **beginning on and after January 1, 2013 through December 31, 2016 this shall**
19 **not be construed to include cigars or pipe tobacco, as defined and appropriately**
20 **labeled in accordance with the Federal Food, Drug, and Cosmetic Act, the**
21 **Family Smoking Prevention and Tobacco Control Act, also known as the**
22 **Tobacco Control Act, and all applicable state laws, federal laws, and**
23 **regulations, sampled on the premises of convention facilities during the**
24 **Convention of the International Premium Cigar and Pipe Retailers Association.**

25 C. **At no time shall there be any distribution of free samples of**
26 **cigarettes, as defined in the Federal Food, Drug, and Cosmetic Act, and the**
27 **Tobacco Control Act, consistent with 21 CFR 1140.16, and all applicable federal**

1 laws and regulations. Furthermore, distribution of free samples of smokeless
2 tobacco, as defined in the Federal Food, Drug, and Cosmetic Act, the Tobacco
3 Control Act, shall be permitted only pursuant to all applicable federal laws and
4 regulations.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____