

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

Prior law provided 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.

New law retains prior law but exempts, from the state tax on tobacco, cigars, and pipe tobacco sampled on the premises of convention facilities during the Convention of the International Premium Cigar and Pipe Retailers Association.

New law prohibits the distribution of free samples of cigarettes. Further provides for the distribution of free samples of smokeless tobacco pursuant to all applicable state and federal laws, and regulations.

Effective for taxable periods beginning on and after Jan. 1, 2013, through taxable periods ending on Dec. 31, 2016.

Effective August 15, 2011.

(Amends R.S. 47:854)