

Regular Session, 2000

HOUSE BILL NO. 117

BY REPRESENTATIVES DEWITT, HAMMETT, AND LEBLANC AND  
SENATORS HAINKEL, BARHAM, AND DARDENNE

AN ACT

To amend and reenact R.S. 47:841(introductory paragraph) and (E), to enact R.S. 47:841(B)(3) and 842(15), and to repeal R.S. 47:841(F), relative to the tobacco tax; to increase the tax on cigarettes; to increase the tax on smokeless tobacco; to provide for the effectiveness of the tax; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:841(introductory paragraph) and (E) are hereby amended and reenacted and R.S. 47:841(B)(3) and 842(15) are hereby enacted to read as follows:

§841. Imposition of tax

There is hereby levied a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking and smokeless tobacco, as defined herein, within the state of Louisiana, according to the classification and rates hereinafter set forth:

\* \* \*

B. Cigarettes.

\* \* \*

(3) In addition to the tax levied in Paragraphs (1) and (2) of this Subsection, there is hereby levied an additional tax of four-twentieths of one cent per cigarette.

\* \* \*

~~E. Interest and penalty. Dealers who fail to make the specified inventory as of January 1, 1975 and to file that inventory and pay the tax within the specified time, shall incur interest and penalty in accordance with the provisions of R.S. 47:1601 and R.S. 47:1602. In addition to the penalty and interest specified herein, the dealer shall incur a penalty of twenty-five dollars for failure to timely declare and file the inventory report." Smokeless tobacco. Upon smokeless tobacco, a tax of twenty percent of the invoice price as defined in this Chapter.~~

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#### §842. Definitions

As used in this Chapter, the following terms have the meaning ascribed to them in this Section, unless the context clearly indicates otherwise:

\* \* \*

(15) "Smokeless tobacco" means all smokeless tobacco including but not limited to fine cut, long cut, packed in pouches, snuff, snuff flower, chewing tobacco, cavendish, plugs, twists, shorts, refuse and other scraps, clippings and sweepings of tobacco, and other forms of loose tobacco, articles and products made of tobacco, or a tobacco substitute.

Section 2. R.S. 47:841(F) is hereby repealed in its entirety.

Section 3. The increase in the cigarette tax imposed by this Act shall apply to all tobacco products purchased by retail dealers and wholesale dealers on and after August 1, 2000, and shall not apply to stamped products and unused tax stamps in the possession of wholesale dealers prior to August 1, 2000. All wholesale and retail dealers shall file an inventory with the secretary of the Department of Revenue of all tobacco products on hand prior

to August 1, 2000. The inventory shall be filed by September 1, 2000. The secretary shall have authority to adopt rules and regulations as to the filing of the inventory report.

Section 4. The increase in the cigarette tax levied by Section 1 of this Act shall be effective for the period beginning on July 1, 2000 and ending on June 30, 2002.

Section 5. This Act shall become effective on July 1, 2000; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2000, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_