

2020 Regular Session

HOUSE BILL NO. 365

BY REPRESENTATIVE HUGHES

TAX/TOBACCO TAX: Provides for the name of the organization sampling cigars or pipe tobacco on the premises of certain convention facilities

1 AN ACT

2 To amend and reenact R.S. 47:854(B), relative to the excise tax on tobacco; to provide with
3 respect to the organization subject to the excise tax exemption on samples of certain
4 tobacco products sampled on the premises of convention facilities; to provide for an
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

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

8 §854. Declaration of intent and purpose of Chapter

9 * * *

10 B. It is further the intent and purpose of this Chapter that where a dealer
11 gives away cigars, cigarettes, or smoking tobacco for advertising or any other
12 purpose whatsoever the products shall be taxed in the same manner as if they were
13 sold, used, consumed, handled, or distributed in this state; however, for the taxable
14 periods beginning on and after January 1, 2013, through December 31, 2025, this
15 shall not be construed to include cigars or pipe tobacco, as defined and appropriately
16 labeled in accordance with the Federal Food, Drug, and Cosmetic Act, the Family
17 Smoking Prevention and Tobacco Control Act, also known as the Tobacco Control
18 Act, and all applicable state laws, federal laws, and regulations, sampled on the
19 premises of convention facilities during the convention of the ~~International Premium~~

