

2015 Regular Session

HOUSE BILL NO. 77

BY REPRESENTATIVE RITCHIE

TAX/TOBACCO TAX: (Constitutional Amendment) Levies an additional tax on cigarettes

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 4.2 of the Constitution of Louisiana, relative to taxes
3 on tobacco; to authorize an additional tax to be levied on cigarettes; to provide for
4 an effective date; to provide for submission of the proposed amendment to the
5 electors; and to provide for related matters.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7 elected to each house concurring, that there shall be submitted to the electors of the state of
8 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
9 Article VII, Section 4.2 of the Constitution of Louisiana, to read as follows:

10 §4.2. Additional tax on cigarettes

11 Section 4.2. Imposition of tax. In addition to the tax levied in R.S. 47:841,
12 there is hereby levied an additional tax equal to five and eighteen-twentieths of one
13 cent per cigarette upon the sale, use, consumption, handling, or distribution of all
14 cigarettes as defined by law within the state of Louisiana.

15 Section 2. Be it further resolved that the provisions of the amendment contained in
16 this Joint Resolution shall become effective on January 1, 2016.

17 Section 3. Be it further resolved that this proposed amendment shall be submitted
18 to the electors of the state of Louisiana at the statewide election to be held on October 24,
19 2015.

1 Section 4. Be it further resolved that on the official ballot to be used at the election,
2 there shall be printed a proposition, upon which the electors of the state shall be permitted
3 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
4 follows:

5 Do you support an amendment to levy an additional tax equal to \$1.18 per
6 pack of 20 cigarettes? (January 1, 2016) (Adds Article VII, Section 4.2)

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)]

HB 77 Original

2015 Regular Session

Ritchie

Abstract: Levies an additional tax of \$1.18 per pack of 20 cigarettes thereby increasing the total tax per pack of 20 cigarettes from 36¢ per pack to \$1.54 per pack.

Present law (R.S. 47:841) provides for the levy of a tax upon the sale, use, consumption, handling, or distribution of all cigarettes in La. The amount of the tax is 36¢ per pack of 20 cigarettes.

Proposed constitutional amendment provides for the levy of an additional tax upon cigarettes equal to five and eighteen-twentieths of one cent per cigarette thereby increasing the total tax per pack of 20 cigarettes from 36¢ to \$1.54 per pack.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 24, 2015.

Effective Jan. 1, 2016.

(Adds Const. Art. VII, § 4.2)