

Regular Session, 2011

HOUSE BILL NO. 591

VETOED
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Veto Message

BY REPRESENTATIVES RITCHIE, ARNOLD, AUBERT,
AUSTIN BADON, BOBBY BADON, BISHOP, BROSSETT, BURRELL, DIXON,
DOWNS, EDWARDS, FRANKLIN, HARDY, HENDERSON, HINES,
HOFFMANN, HONORE, MICHAEL JACKSON, ROSALIND JONES, LAFONTA,
LEGER, MONTOUCET, MORENO, PATRICIA SMITH, ST. GERMAIN, STIAES,
AND WOOTON AND SENATORS DORSEY AND HEITMEIER

AN ACT

To amend and reenact R.S. 47:841(B)(2) and Section 4 of Act No. 32 of the 2000 Regular Session of the Legislature, as amended and reenacted by Act No. 21 of the 2002 Regular Session of the Legislature, and to enact R.S. 47:841(G), relative to the tobacco tax; to remove termination of the applicability of a certain portion of the tax levied on cigarettes; to provide for the use of the avails of the tax; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:841(B)(2) is hereby amended and reenacted and R.S. 47:841(G) is 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.

* * *

(2) In addition to the tax levied in Paragraph (1) of this Subsection there is hereby levied an additional tax of four twentieths of one cent per cigarette, the avails of which shall be available for appropriation as provided in Subsection G of this Section.

* * *

G. After satisfaction of the requirements of Subsection F of this Section, all remaining revenues derived from the tax imposed pursuant to Paragraph (B)(2) of this Section shall be deposited into the state general fund and shall be available exclusively for the support of expenditures for the direct provision of health care services which are eligible for federal financial participation. In the event that there is insufficient federal financial participation available to support such services in any fiscal year, these monies may be appropriated to support state programs to provide for the services. On the last day of November of each year the secretary of the Department of Revenue shall provide to the chairman of the Joint Legislative Committee on the Budget and the commissioner of administration an official estimate of the amount of state revenues received within the previous twelve months which were derived from the tax imposed pursuant to Paragraph (B)(2) of this Section. The estimate shall be utilized by the commissioner of administration in the preparation of the following year's executive budget in which a recommendation shall be made to appropriate such amount for the purposes provided herein.

Section 2. Section 4 of Act No. 32 of the 2000 Regular Session of the Legislature, as amended and reenacted by Act No. 21 of the 2002 Regular Session of the Legislature, is hereby amended and reenacted to read as follows:

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,~~ 2012.

1 Section 3. This Act shall become effective on July 1, 2011; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2011, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

VETO MESSAGE

House Bill 591 repeals the June 30, 2012 sunset on the 4/20 of one cent tax on cigarettes and makes the tax permanent. I have made a commitment to the taxpayers of Louisiana to oppose all attempts to raise taxes.

For this reason, I have vetoed House Bill No. 591 and hereby return it to the House of Representatives.