

Louisiana

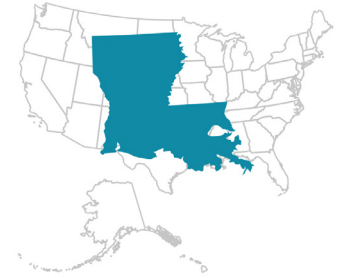


Table 1: Other Tobacco Product Taxation

OTP Taxed? No Yes

If yes, which products are taxed as of January 1, 2014?

✓ Yes Blank No -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓	✓		Stand-alone	Stand-alone	↔
Cigarillos	✓	✓		Stand-alone	Stand-alone	↔
Little Cigars	✓	✓		Stand-alone	Stand-alone	↔
Pipe Tobacco	✓	✓		With OTPs	Stand-alone	↔
Roll-Your-Own Tobacco	✓	✓		With OTPs	Stand-alone	↔
Dry Snuff	✓	✓		Smokeless	Smokeless	↔
Moist Snuff	✓	✓		Smokeless	Smokeless	↔
Snus	✓	✓		Smokeless	Smokeless	↔
Smokeless Tobacco Generally	✓	✓		Smokeless	Smokeless	↔
Dissolvables	✓	✓		Smokeless	Smokeless	↔
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased ↑ Rate Increased ↔ No Change

Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	\$0.36/20 §	\$0.36/20 §	\$0.36/20 §	\$0.36/20 §
Cigars	20% MIP Δ	20% MIP Δ	20% MIP Δ	20% MIP Δ
Cigarillos	20% MIP Δ	20% MIP Δ	20% MIP Δ	20% MIP Δ
Little Cigars	8% MIP Δ	8% MIP Δ	8% MIP Δ	8% MIP Δ
Pipe Tobacco	33% MIP Δ	33% MIP Δ	33% MIP Δ	33% MIP Δ
Roll-Your-Own Tobacco	33% MIP Δ	33% MIP Δ	33% MIP Δ	33% MIP Δ
Dry Snuff	20% MIP Δ	20% MIP Δ	20% MIP Δ	20% MIP Δ
Moist Snuff	20% MIP Δ	20% MIP Δ	20% MIP Δ	20% MIP Δ
Snus	20% MIP Δ	20% MIP Δ	20% MIP Δ	20% MIP Δ
Smokeless Tobacco Generally	20% MIP Δ	20% MIP Δ	20% MIP Δ	20% MIP Δ
Dissolvables	20% MIP Δ	20% MIP Δ	20% MIP Δ	20% MIP Δ
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; MIP=Manufacturer's Invoice Price.

MIP

Manufacturer's Invoice Price

"... the manufacturers net invoiced price as invoiced to the Louisiana tobacco dealer, by the manufacturer, jobber, or other persons engaged in selling tobacco products in accordance with the tax levied by this chapter." (LA. REV. STAT. ANN. § 842)