

B. - C.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5077, 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:932 (July 2019), amended LR 48:2764 (November 2022).

**§1534. Tobacco Tax—Electronic Payment Required**

A. R.S. 47:1519(B)(1) allows the secretary to require payment of tobacco tax by electronic funds transfer.

B.1. Effective for all taxable periods beginning on or after October 1, 2019, all payments by a tobacco dealer shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period using the electronic format provided by the department.

2. Effective for all taxable periods beginning on or after January 1, 2023, all payments by a retail dealer of vapor products shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period using the electronic format provided by the department.

C. - G. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:932 (July 2019), amended LR 48:2765 (November 2022).

Kevin J. Richard, CPA  
Secretary

2211#018

**RULE**

**Department of Revenue  
Policy Services Division**

**Manufacturer’s Net Invoiced Price  
(LAC 61.I.5103)**

Under the authority of R.S. 47:841(D) and 1511, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61.I.5103 relative to the determination of manufacturer’s net invoiced price.

The purpose of this regulation is to provide definitions relative to the calculation of manufacturer’s net invoiced price and provide guidance regarding the inclusion and exclusion of certain items such as, trade discounts, cash discounts, federal excise tax, and shipping charges routinely reflected on invoices issued to tobacco dealers. This Rule is hereby adopted on the day of promulgation.

**Title 61**

**REVENUE AND TAXATION**

**Part I. Taxes Collected and Administered by the  
Secretary of Revenue**

**Chapter 51. Tobacco Tax**

**§5103. Manufacturer’s Net Invoiced Price**

A. Definitions

*Cash Discounts*—reduction to the total invoiced amount based upon a payment method or timing of payment such as payment by electronic funds transfer, automatic withdrawal or full payment within a specified period.

*Promotional Incentives*—product provided to the Louisiana dealer and listed on the invoice at no cost.

*Trade Discounts*—reduction in list price or unit price given by a manufacturer or other supplier. These discounts are listed in the product line item as either a percentage or specified amount and are reflected in the extended price of the product on the invoice.

B. The tobacco tax is imposed on the invoice price of cigars, smoking tobacco, smokeless tobacco, and other tobacco products. R.S. 47:842(6) defines invoice price as the manufacturer’s net invoiced price as invoiced to the Louisiana tobacco dealer.

C. Manufacturer’s net invoiced price is the product line item price charged to the dealer by the manufacturer, supplier, jobber or other person who sells the tobacco product to the dealer inclusive of any trade discount reflected in the line item price.

D. Federal excise and other taxes, shipping charges, and freight charges separately stated on an invoice are not considered part of the price of the taxable product and are excluded from the determination of manufacturer’s net invoiced price.

E. Cash discounts shall not be considered when determining the manufacturer’s net invoiced price.

F. R.S. 47:854(B) requires that any tobacco products given away at no cost must be taxed in the same manner as products sold, used, consumed, handled or distributed in this state. The tobacco tax due on promotional incentives listed on an invoice at no cost shall be determined as follows.

1. If the invoice reflects a purchase of the same product, then the tobacco excise tax should be calculated on the invoiced price charged on the invoice for the same product.

2. If the invoice does not show the purchase of the same product, then the tax is calculated on the manufacturer’s list price for that product.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:841(D) and 1511.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 48:2765 (November 2022).

Kevin J. Richard, CPA  
Secretary

2211#027

**RULE**

**Department of Revenue  
Policy Services Division**

**Presidential Disaster Tax Relief Credit, Federal Income Tax  
Deduction and Withholding by Professional Athletic Teams  
(LAC 61:I.601, 1307, and 1520)**

Under the authority of R.S. 39:100.1, 47:164(D), 287.785, 295, 1511, and 1602.1 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and Acts 395 and 396 of the 2021 Regular Session of the Louisiana Legislature, which became operative on January 1, 2022 due to the passage of Constitutional Amendment Two during the November 13, 2021 election, the Department