State of Louisiana
DEPARTMENT OF JUSTICE
P.O. BOX 94005
**BATON ROUGE**
70804-9005

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

January 23, 2014

**Via Facsimile, Email and/or FedEx**

**ATTENTION: TOBACCO PRODUCT MANUFACTURERS**

**Re: New Reporting Requirements in Louisiana for Manufacturers, Importers and Sales Entity Affiliates**

To Whom It May Concern:

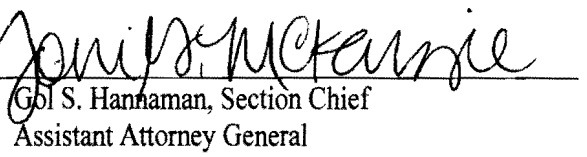
As indicated in correspondence previously provided to you on September 26, 2013, the State of Louisiana recently passed Act 221 relating to tobacco during the 2013 Regular Session. Certain provisions of Act 221, as codified at *Louisiana Revised Statute 13:5075 (C)*, now require manufacturers and importers whose cigarettes and roll-your-own ("RYO") tobacco products are sold in or into Louisiana to submit monthly reports to the Louisiana Attorney General's Office and Department of Revenue and Taxation within twenty (20) days following the end of the month in which the sales occurred. These reports shall include all cigarettes and RYO sold in or into the state through a sales entity affiliate. *Louisiana Revised Statute 13:5072 (17)* defines a sales entity affiliate as "an entity that sells cigarettes that it acquires directly from a manufacturer or importer and is affiliated with that manufacturer or importer as established by documentation received directly from that manufacturer or importer to the satisfaction of the attorney general. Entities are affiliated with each other if one, directly or indirectly through one or more intermediaries, controls or is controlled by or is under common control with the other." Please note that the requirements of this section shall be considered satisfied if the manufacturer or importer timely submits to the Louisiana Attorney General and Department of Revenue and Taxation the report required to be submitted under 15 USC 376, assuming the reports are complete and accurate. Upon request by the Attorney General's Office, the manufacturer or importer will be required to provide copies of similar reports filed in other states.

The attached form entitled "Report of Sales in or into Louisiana by Manufacturers, Importers and/or Sales Entity Affiliates" is now being provided to you to utilize in submitting the aforementioned monthly reports to the Louisiana Attorney General's Office. A different format for such reporting is permissible as long as the required information is provided, although we ask that the attached form be signed and dated by an appropriate representative, to attest that the information provided is true and correct, and forwarded along with the reports. These forms are due on or before the thirty-first (31st) day of January, 2014 (for December transactions), and by the twentieth (20th) day of each month thereafter. It is permissible to submit the reports to the Louisiana Attorney General's Office in an electronic format, which many of you currently do. **Please note that the appropriate email address for those companies who wish to report electronically is TobaccoDOJ@ag.state.la.us.**

Our office is currently in the process of updating our website to include information and forms related to the new legislation and hope to have this process completed within the coming weeks. We thank you for your patience and cooperation in this endeavor. Please do not hesitate to contact our office at (225) 326-6423 to discuss any questions or concerns you may have regarding this matter. In kindest regards, we remain

Sincerely,

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

BY: 

Gol S. Hannaman, Section Chief
Assistant Attorney General

Joni' G. McKenzie
Assistant Attorney General
Tobacco Settlement Enforcement Unit

Enclosure
cc: Louisiana Department of Revenue and Taxation