

**STATE OF LOUISIANA  
CERTIFICATE OF COMPLIANCE BY  
NON-PARTICIPATING MANUFACTURERS  
FOR \_\_\_\_\_ QUARTER 2024**

LOUISIANA REVISED STATUTES 13:5061, *et seq.* and 13:5071, *et seq.*

Original

Amended

**GENERAL INFORMATION**

**What is the definition of a tobacco product manufacturer?**

- Any entity that manufactures cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes that are intended to be sold in the United States through an importer;
- The first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- A successor of any entity described above.

**Who is required to file this Certificate of Compliance?**

- Any tobacco product manufacturer which:
  - (1) sells cigarettes to consumers within the State of Louisiana (whether directly or through any distributor, retailer, or similar intermediary); and
  - (2) has not become a participating manufacturer to the tobacco Master Settlement Agreement.

***You must file this Certificate of Compliance to report the units of cigarettes you sold and pay the amount calculated into your qualified escrow fund.***

**What is a non-participating manufacturer?**

A non-participating manufacturer is any tobacco product manufacturer who has not signed onto the tobacco Master Settlement Agreement, executed on November 23, 1998, between 46 U.S. States, including Louisiana, and certain tobacco companies.

**What is a qualified escrow fund?**

You are required to establish a qualified escrow fund. This means an escrow arrangement with a federally or state-chartered financial institution having no affiliation with any tobacco product manufacturer and having assets of at least one billion dollars, where such arrangement (1) requires that the financial institution hold the escrowed funds' principal for the benefit of the State of Louisiana and other "releasing parties" as defined in the Master Settlement Agreement, or 25 years, whichever occurs first, and (2) prohibits you from using, accessing, or directing the use of the funds' principal except as consistent with Louisiana Revised Statutes 13:5061, *et seq.* and 13:5071, *et seq.*

**When is this Certificate of Compliance due?**

**This Certificate of Compliance must be filed within forty-five (45) days after the end of each calendar quarter.**

***Note: The sales year is a calendar year, from January 1 through December 31. Quarters are as follows:  
January 1-March 31; April 1-June 30; July 1-September 30; and October 1-December 31.***

**When must I make my escrow payment?**

**You must deposit all escrow payments into your qualified escrow fund on or before forty-five (45) days following the end of each calendar quarter.** Example: 1<sup>st</sup> quarter deposit is due by May 15<sup>th</sup>; 2<sup>nd</sup> quarter deposit is due by August 15<sup>th</sup>; 3<sup>rd</sup> quarter deposit is due by November 15<sup>th</sup>; and 4<sup>th</sup> quarter deposit is due by February 15<sup>th</sup> following the sales year.

Name of Manufacturer: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ FAX: \_\_\_\_\_

E-mail: \_\_\_\_\_

Amount deposited and attributable to Louisiana sales: \_\_\_\_\_



Under penalty of perjury, I state that, to the best knowledge, all of the information contained in this Certificate of Compliance is true and accurate. *This document must also be signed and dated by an authorized notary public.*

Name of Authorized Agent: \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Authorized Agent: \_\_\_\_\_ Date: \_\_\_\_\_

Subscribed and sworn to before me on this date: \_\_\_\_\_

Signature of Notary Public: \_\_\_\_\_ Parish/County of: \_\_\_\_\_

Printed or Typed Notary Public Name: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

**MAIL THIS CERTIFICATE OF COMPLIANCE TO:**

**ATTORNEY GENERAL LIZ MURRILL  
STATE OF LOUISIANA  
OFFICE OF THE ATTORNEY GENERAL  
TOBACCO SETTLEMENT ENFORCEMENT UNIT  
P. O. BOX 94005  
BATON ROUGE, LA 70804-9005**