

**STATE OF LOUISIANA
CERTIFICATE OF COMPLIANCE BY
NON-PARTICIPATING MANUFACTURERS
FOR _____ QUARTER 2026**

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: 1st quarter deposit is due by May 15th; 2nd quarter deposit is due by August 15th; 3rd quarter deposit is due by November 15th; and 4th quarter deposit is due by February 15th 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**