
DIGEST

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HB 27 Original

2016 First Extraordinary Session

Cox

Abstract: Increases the excise tax on beverages of low and high alcoholic content.

Present law provides for the levy of an excise tax on all beverages of low and high alcoholic content. The rates of the tax are as follows:

- (1) Liquors - \$0.66 per liter.
- (2) Sparkling wines - \$0.42 per liter.
- (3) Still wines -
 - \$0.03 per liter if the beverage has an alcoholic content of not more than 14% by volume;
 - \$0.06 per liter if the beverage has an alcoholic content of more than 14% by volume but no more than 24% by volume;
 - \$0.42 per liter if the beverage has an alcoholic content of more than 24% by volume.
- (4) Malt beverages and other beverages of low alcoholic content-\$10 per barrel containing not more than 31 standard gallons.

Proposed law changes present law by increasing the excise tax on these beverages as follows:

- (1) Liquors - From \$0.66 per liter to \$0.91 per liter.
- (2) Sparkling wines - From \$0.42 per liter to \$0.61 per liter.
- (3) Still wines -
 - From \$0.03 per liter if the beverage has an alcoholic content of not more than 14% by volume to \$0.25 per liter;
 - From \$0.06 per liter to \$0.53 per liter if the beverage has an alcoholic content of more than 14% by volume but no more than 24% by volume;
 - From \$0.42 per liter to \$0.61 per liter if the beverage has an alcoholic content of more than 24% by volume.

- (4) Malt beverages and other beverages of low alcoholic content- from \$10 per barrel to \$13.33 per barrel containing not more than 31 standard gallons.

Proposed law requires the excise tax increase to apply to all beverages of high and low alcoholic content purchased by or in the possession of retail and wholesale dealers on and after April 1, 2016. Proposed law requires all wholesale and retail dealers to file an inventory on all beverages on hand prior to April 1, 2016. Requires the inventory to be filed with the secretary and additional taxes paid by May 1, 2016.

Proposed law requires the tax increase to also apply to beverages of high alcoholic content shipped directly to consumers on or after April 1, 2016.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 26:341(A) and 342)