

**ACT No. 13**

2016 First Extraordinary Session

HOUSE BILL NO. 27

BY REPRESENTATIVE COX

1 AN ACT

2 To amend and reenact R.S. 26:341(A) and 342, relative to the excise tax on alcoholic  
3 beverages; to increase the rate of the excise tax levied on alcoholic beverages; to  
4 provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 26:341(A) and 342 are hereby amended and reenacted to read as  
7 follows:

8 §341. Tax on beverages of high and low alcoholic content; importers of wine

9 A. The following excise or license taxes are levied on all beverages of high  
10 alcoholic content handled in Louisiana:

11 (1) Liquors; at the rate of ~~sixty-six~~ eighty cents per liter.

12 (2) Sparkling wines; ~~forty-two~~ fifty-five cents per liter.

13 (3) Still wines:

14 (a) Of an alcoholic content of not more than fourteen percent by volume--at  
15 the rate of ~~three~~ twenty cents per liter.

16 (b) Of an alcoholic content of more than fourteen percent by volume but no  
17 more than twenty-four percent by volume--at the rate of ~~six~~ thirty-five cents per liter.

18 (c) Of an alcoholic content of more than twenty-four percent by volume--at  
19 the rate of ~~forty-two~~ fifty-five cents per liter.

20 (4) Malt beverages; at the rate of ~~ten dollars~~ twelve dollars and fifty cents per  
21 barrel containing not more than thirty-one standard gallons and at a like rate for  
22 fractional parts of a barrel.

23 \* \* \*

1           §342. Tax on beverages of low alcoholic content

2                       There is levied and imposed on all beverages of low alcoholic content  
3           handled in Louisiana an excise tax of ~~ten dollars~~ twelve dollars and fifty cents per  
4           barrel containing not more than thirty-one gallons, and at a like rate for fractional  
5           parts of a barrel.

6           Section 2. The increase in the excise tax on alcoholic beverages imposed by this Act  
7           shall apply to all alcoholic beverages on or after April 1, 2016, in accordance with the  
8           provisions of R.S. 26:344. The tax increase on sparkling wine or still wine shall apply to all  
9           products shipped directly to consumers on or after April 1, 2016, in accordance with the  
10          provisions of R.S. 26:359.

11          Section 3. The provisions of this Act shall become effective on April 1, 2016.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_