

RÉSUMÉ DIGEST

ACT 380 (HB 706)

2021 Regular Session

Beaulieu

Existing law defines "manufacturer".

New law retains existing law and provides that wine producers shall be considered manufacturers.

New law defines "microvintner" as any person who operates a microwinery.

New law defines "microwinery" as a retail outlet where a microvintner imports the juices of grapes, fruits, berries, honey, or vegetables for the purpose of fermenting such juices to produce and bottle wine in Louisiana in quantities of not more than 12,000 gallons per year for retail sale only at that location where the wine vinification takes place for consumption on or off the licensed premises.

New law retains existing law and additionally authorizes microwineries to import products for the purpose of making wine and authorizes the sale at retail of such wine only at that location where the wine vinification takes place.

New law provides that the holder of a microwinery permit shall not sell the wine at wholesale or to any wholesale dealer.

New law provides that the microwinery shall not sell any wine for transportation off the premises to any other licensed alcoholic beverage retail dealer.

New law provides that wine produced by a microwinery shall be taxed in the same manner and at the same rate as beverages produced by other manufacturers.

New law retains existing law and adds new law (R.S. 26:71.4) as an exception to the prohibition of selling or shipping into or within the state certain alcoholic beverages produced or manufactured inside or outside of this state.

New law retains existing law and adds withholding taxes, La. Stadium and Exposition District hotel occupancy taxes, and Ernest N. Morial New Orleans Exhibition Hall Authority taxes. New law adds that taxes paid are for the sale of alcoholic beverages or tobacco.

Effective August 1, 2021.

(Amends R.S. 26:2(16), 71(A)(3)(e), 142, and 287(B); Adds R.S. 26:2(32) and (33), 71(A)(3)(f), and 71.4)