LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 277** HLS 19RS 440
Bill Text Version: **ORIGINAL**
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 24, 2019 5:48 PM
Author: LYONS
Dept./Agy.: Alcohol & Tobacco Control
Subject: Alcoholic Beverage Permits: Revocation for Unpaid Taxes
Analyst: Benjamin Vincent

ALCOHOLIC BEVERAGE PERMT OR NO IMPACT GF RV See Note

Requires the commissioner of alcohol and tobacco control to suspend or revoke permits of certain alcoholic beverage dealers for failure to pay taxes

Present law requires the Commissioner of Alcohol and Tobacco Control (ATC) to suspend or revoke any alcohol permit of a dealer that fails to pay any sales taxes due to the state.

Proposed law additionally requires the ATC Commissioner to suspend or revoke any permit of a dealer that fails to pay any withholding taxes, excise taxes on alcoholic beverages or tobacco products, LA Stadium and Exposition District taxes, or Ernest N. Morial New Orleans Exhibition Hall Authority taxes.

Effective upon governor's signature.

EXPENDITURES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	$0	$0	$0	$0	$0	**$0**
Agy. Self-Gen.	$0	$0	$0	$0	$0	**$0**
Ded./Other	$0	$0	$0	$0	$0	**$0**
Federal Funds	$0	$0	$0	$0	$0	**$0**
Local Funds	$0	$0	$0	$0	$0	**$0**
Annual Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

REVENUES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	$0	$0	$0	$0	$0	**$0**
Agy. Self-Gen.	$0	$0	$0	$0	$0	**$0**
Ded./Other	$0	$0	$0	$0	$0	**$0**
Federal Funds	$0	$0	$0	$0	$0	**$0**
Local Funds	$0	$0	$0	$0	$0	**$0**
Annual Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EXPENDITURE EXPLANATION

LDR notes that the number of suspensions and revocations will likely increase due to the compliance review of additional types of tax. No material impact on expenditures is anticipated.

REVENUE EXPLANATION

No material impact on revenues is anticipated, although over time a small increase in tax collections may result, to the extent that compliance and enforcement is enhanced beyond what current law already provides.

Senate Dual Referral Rules

☐ 13.5.1 >= $100,000 Annual Fiscal Cost {S & H}

☐ 13.5.2 >= $500,000 Annual Tax or Fee Change {S & H}

House

☐ 6.8(F)(1) >= $100,000 SGF Fiscal Cost {H & S}

☐ 6.8(G) >= $500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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