

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 277** HLS 19RS 440

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> June 6, 2019	4:35 PM	<b>Author:</b> LYONS
<b>Dept./Agy.:</b> Alcohol & Tobacco Control		<b>Analyst:</b> Benjamin Vincent
<b>Subject:</b> Alcoholic Beverage Permits: Revocation for Unpaid Taxes		

ALCOHOLIC BEVERAGE PERMT EN NO IMPACT GF RV See Note Page 1 of 1  
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.

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

  

<b>REVENUES</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>5 -YEAR TOTAL</b>
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Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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}

*Gregory V. Albrecht*  
**Gregory V. Albrecht**  
**Chief Economist**