

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 47** SLS 21RS 62

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 5, 2021	2:57 PM	Author: HENRY, CAMERON
Dept./Agy.: Revenue, Office of Alcohol & Tobacco Control		Analyst: Patrice Thomas
Subject: Reporting Requirements of Out-of-State Alcohol Sellers		

ALCOHOLIC BEVERAGES OR NO IMPACT See Note Page 1 of 1
 Changes reporting requirement to the Department of Revenue of the direct shipment of wine to a Louisiana consumer by an out-of-state wine producer, manufacturer, or retailer from monthly statements to quarterly statements. (7/1/21)
 Under present law, out-of-state wine producers, manufacturers, or retailers that sell and ship their products directly to consumers in Louisiana must submit the LA Department of Revenue (LDR) monthly statements that include all excise and sales use taxes. Proposed law changes the filing frequency of required tax returns and tax payments relative to wines shipped directly to customers in the state from monthly to quarterly. Proposed law states that deadlines for quarterly filings shall be January 20th, April 20th, July 20th, and October 20th of each calendar year. Proposed law effective 7/01/2021.

EXPENDITURES	2021-22	2022-23	2023-24	2024-25	2025-26	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2021-22	2022-23	2023-24	2024-25	2025-26	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure. While the proposed law changes the frequency of when taxes are remitted to the LA Department of Revenue (LDR) by out-of-state wine producers, manufacturers, and retailers, this measure does not change the amount of taxes collected.

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}

Alan M. Boxberger
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Staff Director