

Regular Session, 2014

HOUSE BILL NO. 169

BY REPRESENTATIVES HOWARD AND ARMES

TAX/ALCOHOLIC BEVERAGE: Dedicates a portion of the state excise tax levied on beverages of low alcoholic content to the La. Wounded Warriors Fund

1 AN ACT

2 To amend and reenact R.S. 26:342 and to enact Subpart S of Chapter 1 of Part II-A of  
3 Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of  
4 R.S. 39:100.137, relative to state taxes on beverages of low alcoholic content; to  
5 dedicate a portion of the state taxes on beverages of low alcoholic content; to  
6 establish the Louisiana Wounded Warriors Fund in the state treasury; to provide for  
7 the deposit, use, and investment of the monies in the fund; to provide for an effective  
8 date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 26:342 is hereby amended and reenacted to read as follows:

11 §342. Tax on beverages of low alcoholic content

12 There is levied and imposed on all beverages of low alcoholic content  
13 handled in Louisiana an excise tax of ten dollars per barrel containing not more than  
14 thirty-one gallons, and at a like rate for fractional parts of a barrel. Fifteen percent  
15 of the avails of the tax levied pursuant to the provisions of this Section shall be  
16 deposited into the Louisiana Wounded Warrior Fund as provided for in R.S.  
17 39:100.137.

18 Section 2. Subpart S of Chapter 1 of Part II-A of Subtitle I of Title 39 of the  
19 Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.137, is hereby enacted to read  
20 as follows:

1                    SUBPART S. LOUISIANA WOUNDED WARRIOR FUND2                    §100.137. Louisiana Wounded Warrior Fund3                    A. There is hereby established in the state treasury, as a special fund, the  
4                    Louisiana Wounded Warrior Fund, hereinafter referred to as the "fund".5                    B. After satisfying the requirements of Article VII, Section 9(B) of the  
6                    Constitution of Louisiana relative to the Bond Security and Redemption Fund, the  
7                    state treasurer shall annually deposit into the fund an amount equal to fifteen percent  
8                    of the avails of the state excise tax levied pursuant to the provisions of R.S. 26:342.  
9                    All unexpended and unencumbered monies in the fund at the end of the fiscal year  
10                   shall remain in the fund. The monies in the fund shall be invested by the state  
11                   treasurer in the same manner as monies in the state general fund, and interest earned  
12                   on the investment of monies shall be credited to the state general fund.13                   C. The monies in the fund shall be appropriated and used solely for expenses  
14                   and costs associated with the rehabilitation of Louisiana veterans wounded while  
15                   serving overseas in the United States military during the Persian Gulf War as  
16                   prescribed by the presidential proclamation or concurrent resolution of congress.  
17                   The monies in the fund shall also be appropriated and used solely for expenses and  
18                   costs associated with the rehabilitation of Louisiana veterans wounded while serving  
19                   in the United States military during any wartime periods in which the United States  
20                   of America was engaged in war activities since the end of the Persian Gulf War.21                   Section 3. This Act shall become effective on July 1, 2014; if vetoed by the governor  
22 and subsequently approved by the legislature, this Act shall become effective on July 1,  
23 2014, or on the day following such approval by the legislature, whichever is later.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Howard

HB No. 169

**Abstract:** Dedicates 15% of the state excise tax levied on beverages of low alcoholic content to the La. Wounded Warrior Fund.

Present law provides for the levy and imposition of an excise tax on all beverages of low alcoholic content of \$10 per barrel containing not more than 31 gallons, and at a like rate for fractional parts of a barrel.

Proposed law retains present law but requires that 15% of the avails of the tax levied pursuant to present law be deposited into the La. Wounded Warrior Fund.

Proposed law establishes the La. Wounded Warrior Fund as a special fund in the state treasury. Further requires, after satisfying the requirements of the Bond Security and Redemption Fund, the state treasurer to annually deposit into the fund 15% of the avails of the state excise tax levied pursuant to present law on beverages of low alcoholic content.

Proposed law requires monies appropriated from the fund to be used solely for expenses and costs associated with the rehabilitation of La. veterans wounded while serving overseas in the U.S. military during the Persian Gulf War or for expenses and costs associated with the rehabilitation of La. veterans wounded during any wartime periods in which the U.S. was engaged in war activities since the end of the Persian Gulf War.

Effective July 1, 2014.

(Amends R.S. 26:342; Adds R.S. 39:100.137)