

Regular Session, 2014

HOUSE BILL NO. 1036

BY REPRESENTATIVES ARNOLD, ABRAMSON, CONNICK, HARRISON, AND THIERRY

ALCOHOLIC BEVERAGES: Provides for the donation of alcoholic beverages to certain organizations

1 AN ACT

2 To amend and reenact R.S. 26:352 and 932(4) and (10) and to enact R.S. 26:793(A)(1)(a),
3 (b), (c), and (d), relative to the donation of alcoholic beverages; to authorize the
4 donation of alcoholic beverages to certain events and organizations; to provide for
5 certain types of temporary alcoholic beverage permits; to provide for definitions; and
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 26:352 and 932(4) and (10) are hereby amended and reenacted and
9 R.S. 26:793(A)(1)(a), (b), (c), and (d) are hereby enacted to read as follows:

10 §352. Donated beverages of high alcoholic content taxable

11 ~~When a~~ Any person gives away or any dealer may donate alcoholic beverages
12 ~~of high alcoholic content for advertising or for any other purpose, the beverages shall~~
13 ~~be taxed~~ to a licensed Type A special event or to an unlicensed civic, religious, or
14 charitable organization subject to the fulfillment of any applicable excise taxes.

15 * * *

16 §793. Additional powers of the commissioner

17 A.(1) The commissioner may provide by regulation for the issuance of three-
18 day permits to serve alcoholic beverages at fairs, festivals, civic and fraternal and
19 religious events, Mardi Gras events, and nonprofit functions. The permits shall be
20 for a duration of three consecutive days only and no more than twelve such permits
21 may be issued to any one person within a single calendar year. Fees for the permits
22 shall be as provided by regulation.

the applicants to submit all documentation as required in the regulations promulgated in accordance with present law or upon the request of the commissioner.

Proposed law requires Type C permits to be issued to persons holding events where alcoholic beverages are sold or supplied as part of a general admission or other type fee, but who do not meet the requirements for Type A or Type B temporary permits, and requires the applicants to submit all documentation as required in the regulations promulgated in accordance with present law or upon the request of the commissioner.

Present law provides for the definition of "vendor".

Proposed law excludes any holder of a Type A or Type B temporary alcoholic beverage permit issued pursuant to proposed law (R.S. 26:793)(A)(1).

(Amends R.S. 26:352 and 932(4) and (10); Adds R.S. 26:793(A)(1)(a), (b), (c), and (d))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Judiciary to the original bill.

1. Authorized nonprofit organizations with tax exempt status under the U.S. Internal Revenue Code 501(c)(6) to be issued Type A and Type B permits.
2. Excluded holders of Type A and Type B temporary alcoholic beverage permits from the definition of "vendor".