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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michelle Ducharme.

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## DIGEST

Martiny (SB 604)

Present law requires alcoholic beverages of high alcoholic content that are given away for advertising or any other purpose to be taxed.

Proposed law authorizes any person or dealer to donate alcoholic beverages to a licensed Type A special event or an unlicensed civic, religious, or charitable organization subject to the payment of any applicable excise taxes.

Present law authorizes the commissioner to issue by regulation temporary permits for a duration of three consecutive days only and no more than 12 such permits issued to any one person within a single calendar year to serve alcoholic beverages at fairs, festivals, civic and fraternal and religious events, Mardi Gras events, and nonprofit functions, and requires fees for the permits to be provided by regulation.

Proposed law retains present law and creates three types of temporary alcoholic beverage permits.

Proposed law requires Type A permits to be issued only to nonprofit organizations with tax exempt status under certain provisions of the U.S. Internal Revenue Code (IRS), where no transactions exist, whether directly or indirectly, between the licensed tax exempt organizations and any disqualified person as defined under the IRS, and requires the applicants to submit all documentation as required in the regulations promulgated in accordance with the Administrative Procedure Act or upon the request of the commissioner.

Proposed law requires Type B permits to be issued only to nonprofit organizations which are able to provide some written proof of their nonprofit status, but are unable to show written proof of their tax exempt status under the IRS, and requires the applicants to submit all documentation as required in the regulations promulgated in accordance with the Administrative Procedure Act 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 the Administrative Procedure Act or upon the request of the commissioner.

Effective August 1, 2014.

(Amends R.S. 26:352 and 793(A)(1))