

Regular Session, 2014

SENATE BILL NO. 604

BY SENATOR MARTINY

ALCOHOLIC BEVERAGES. Provides for the donation of alcoholic beverages to certain organizations. (8/1/14)

1 AN ACT

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

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 26:352 and 793(A)(1) are hereby amended and reenacted to read as
8 follows:

9 §352. Donated beverages of high alcoholic content taxable

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

1 day permits to serve alcoholic beverages at fairs, festivals, civic and fraternal and
2 religious events, Mardi Gras events, and nonprofit functions. The permits shall be
3 for a duration of three consecutive days only and no more than twelve such permits
4 may be issued to any one person within a single calendar year. Fees for the permits
5 shall be as provided by regulation.

6 **(a) There shall be three types of temporary alcoholic beverage permits:**

7 **Type A, Type B, and Type C.**

8 **(b) Type A permits shall be issued only to nonprofit organizations with**
9 **tax exempt status under Sections 501(c)(3) and 501(c)(8) of the United States**
10 **Internal Revenue Code where no transactions exist, whether directly or**
11 **indirectly, between the licensed tax exempt organizations and any disqualified**
12 **person as defined by Section 4958(f) of the United States Internal Revenue**
13 **Code. To qualify for this permit, applicants shall submit all documentation as**
14 **required in the regulations or upon request of the commissioner. Such**
15 **regulations shall be promulgated in accordance with the Administrative**
16 **Procedure Act as necessary to implement the provisions of this Subparagraph.**

17 **(c) Type B permits shall be issued only to nonprofit organizations, which**
18 **are able to provide some written proof of their nonprofit status, but are unable**
19 **to show written proof of their tax exempt status under Sections 501(c)(3) or**
20 **501(c)(8) of the United States Internal Revenue Code. To qualify for this**
21 **permit, applicants shall submit all documentation as required in the regulations**
22 **or upon the request of the commissioner. Such regulations shall be**
23 **promulgated in accordance with the Administrative Procedure Act as necessary**
24 **to implement the provisions of this Subparagraph.**

25 **(d) Type C permits shall be issued to persons holding events where**
26 **alcoholic beverages are sold or supplied as part of a general admission or other**
27 **type fee, but who do not meet the requirements for Type A or Type B**
28 **temporary permits. To qualify for this permit, applicants shall submit all**
29 **documentation as required in the regulations or upon request of the**

