
DIGEST

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HB 382 Original

2015 Regular Session

Jackson

Abstract: Increases the amount of the state excise tax levied and collected on beverages of high alcoholic content handled in La.

Present law authorizes the levy of a state excise tax on beverages of high alcoholic content as follows:

- (1) Liquor at the rate of 66¢ per liter.
- (2) Sparkling wines at the rate of 42¢ per liter.
- (3) Still wines with an alcoholic content of not more than 14% at the rate of 3¢ per liter.
- (4) Still wines with an alcoholic content of more than 14% but less than 24% at the rate of 6¢ per liter.
- (5) Still wines with an alcoholic content greater than 24% at the rate of 42¢ per liter.

Proposed law changes present law by increasing the rate of the state excise tax on beverages of high alcoholic content as follows:

- (1) Liquor from 66¢ per liter to \$1.45 per liter.
- (2) Sparkling wines from 42¢ per liter to 92.5¢ per liter.
- (3) Still wines with an alcoholic content of not more than 14%, from 3¢ per liter to 7¢ per liter.
- (4) Still wines with an alcoholic content of more than 14% but less than 24%, from 6¢ per liter to 13¢ per liter.
- (5) Still wines with an alcoholic content greater than 24% from 42¢ per liter to 92.5¢ per liter.

Effective July 1, 2015.

(Amends R.S. 26:341(A)(1)-(3))