

RÉSUMÉ DIGEST

ACT 382 (HB 233)

2015 Regular Session

Adams

Existing law provides for definitions relative to alcoholic beverages.

New law adds definitions for the following:

- (1) "Microdistiller" means any person who operates a microdistillery.
- (2) "Microdistillery" means a retail outlet where a microdistiller engages in the distilling, making, blending, rectifying, or processing of any alcoholic beverage in La. in quantities of not more than 12,000 gallons per year for retail sale and consumption on or off the licensed premises.

New law establishes a microdistiller permit of \$1,000, authorizes the holder of a Retailers Class A permit to obtain such permit, and further provides that alcoholic beverages sold by a microdistiller are taxed at the same rate and in the same manner as all other alcoholic beverages.

New law prohibits the holder of a microdistiller permit from selling the manufactured beverages at wholesale or to any wholesale dealer or from selling to any other licensed retail dealer.

New law authorizes a microdistiller to reuse alcoholic beverage containers in connection with distilling and bottling operations.

New law requires a microdistiller to obtain approval from the state fire marshal prior to distilling operations.

Existing law provides relative to the content requirements of an application for permit.

New law removes requirements that the original and renewal application be accompanied by a signed sales tax clearance from the collection agency in the parish which is required to be processed within seven days and removes relative provisions of existing law regarding the authority for the commissioner to withhold the permit.

Existing law provides relative to the submission requirements for applications.

New law further requires the commissioner to verify that the applicant does not owe any delinquent sale taxes, penalties, or interest to the political subdivision in which the business is located.

Existing law provides relative to qualifications of applicants for permits and provides that the applicant shall not have been convicted or had a judgment of court rendered against the applicant involving alcoholic beverages.

New law specifies that the conviction or judgment against the applicant shall involve the sale or service of alcoholic beverages.

New law provides exceptions relative to the distribution through wholesalers for alcoholic beverages produced or manufactured inside or outside the state.

New law extends the exception to microdistilleries.

Effective August 1, 2015.

(Amends R.S. 26:2(13-24), 71(A)(3)(d), 71.1(4)(a), 78(A), 79, 80(A)(8), 86, 142, 271.2(4)(a), 278(A), 279, 280(A)(8), and 283; Adds R.S. 26:2(25) and (26), 71(A)(3)(e), and 71.3)