

2016 First Extraordinary Session

HOUSE BILL NO. 13

BY REPRESENTATIVE COX

TAX/ALCOHOLIC BEVERAGE: Repeals the discount for accurately and timely remitting state excise taxes on alcoholic beverages and beer (Item #23)

1 AN ACT

2 To repeal R.S. 26:345 and 354(D), relative to the state excise tax on alcoholic beverages; to  
3 repeal the discounts for accurately and timely remitting state excise taxes on certain  
4 alcoholic beverages and beer; to provide for an effective date.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 26:345 and 354(D) are hereby repealed in their entirety.

7 Section 2. The provisions of this Act shall be effective March 1, 2016.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 13 Original                      2016 First Extraordinary Session                      Cox

**Abstract:** Repeals the 2% discount for the accurate reporting and timely remittance of state excise taxes on beverages of low alcoholic content and the 3-1/3% discount for the accurate reporting and timely remittance of state excise taxes on beverages of high alcoholic content.

Present law provides for the levy of an excise tax upon the sale of all beverages of high alcoholic and low alcoholic content in Louisiana.

Present law authorizes a discount of 2% of the amount of tax due on beverages of low alcoholic content in order to encourage accurate reporting and timely remittance of the taxes due on beverages of low alcoholic content. Further provides a discount of 3-1/3% of the amount of tax due on beverages of high alcoholic content in order to encourage accurate reporting and timely remittance of the taxes due on beverages of low alcoholic content.

Proposed law repeals present law.

Effective March 1, 2016.

(Repeals R.S. 26:345 and 354(D))