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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))