

## RÉSUMÉ DIGEST

ACT 13 (HB 27)

2016 First Extraordinary Session

Cox

Existing law provides for the levy of an excise tax on all beverages of low and high alcoholic content.

Prior law provided for the rate of the excise tax on these alcoholic beverages as follows:

- (1) Liquors - \$0.66 per liter.
- (2) Sparkling wines - \$0.42 per liter.
- (3) Still wines -  
\$0.03 per liter if the beverage has an alcoholic content of not more than 14% by volume;  
  
\$0.06 per liter if the beverage has an alcoholic content of more than 14% by volume but no more than 24% by volume;  
  
\$0.42 per liter if the beverage has an alcoholic content of more than 24% by volume.
- (4) Malt beverages and other beverages of low alcoholic content-\$10 per barrel containing not more than 31 standard gallons.

New law increases the excise tax on these beverages as follows:

- (1) Liquors - From \$0.66 per liter to \$0.80 per liter.
- (2) Sparkling wines - From \$0.42 per liter to \$0.55 per liter.
- (3) Still wines -  
From \$0.03 per liter if the beverage has an alcoholic content of not more than 14% by volume to \$0.20 per liter;  
  
From \$0.06 per liter to \$0.35 per liter if the beverage has an alcoholic content of more than 14% by volume but no more than 24% by volume;  
  
From \$0.42 per liter to \$0.55 per liter if the beverage has an alcoholic content of more than 24% by volume.
- (4) Malt beverages and other beverages of low alcoholic content- from \$10 per barrel to \$12.50 per barrel containing not more than 31 standard gallons.

New law requires the increase in the excise tax on alcoholic beverages to apply to all alcoholic beverages on or after April 1, 2016. Further requires the increase in the excise tax imposed on sparkling wine or still wine to apply to all products shipped directly to consumers on or after April 1, 2016.

Effective April 1, 2016.

(Amends R.S. 26:341(A) and 342)