

GREEN SHEET REDIGEST

HB 315

2017 Regular Session

Bishop

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

TAX/ALCOHOLIC BEVERAGE: Provides relative to the Alcoholic Beverage Control Law.

DIGEST

Present law authorizes the donation of alcoholic beverages to licensed Type A special events or unlicensed civic, religious, or charitable organizations, subject to applicable excise taxes.

Proposed law amends present law to clarify that present law applies to beverages of high and low alcoholic content.

Present law imposes excise or license taxes on all beverages of high alcoholic content handled in Louisiana.

Proposed law removes reference to license taxes from present law and otherwise retains present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 26:341(A)(intro para) and 352)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Judiciary B to the engrossed bill

1. Adds provisions regarding excise license taxes.