

**LEGISLATIVE FISCAL OFFICE
Fiscal Note**



Fiscal Note On: **SB 34** SLS 19RS 178
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: June 5, 2019	4:43 PM	Author: DONAHUE
Dept./Agy.: REVENUE		Analyst: Benjamin Vincent
Subject: ALCOHOL & TOBACCO: Direct Shipping of Wine Bottles		

ALCOHOLIC BEVERAGES EN NO IMPACT GF RV See Note Page 1 of 1
 Removes bottle-size limitations on containers of wine shipped directly to consumers. (8/1/19)

Present law provides that certain wine producers, manufacturers, and retailers may sell and ship directly to Louisiana consumers, and stipulates that the sparkling or still wine must be shipped in 750 milliliter bottles, with a maximum of 144 bottles per adult per household address per calendar year, amounting to a maximum allowable annual volume of 108 liters.

Proposed law provides a definition of a case of wine as a total of nine liters packaged in one of three permissible ways: a pack of 12 bottles that are each 750 milliliters in volume, a pack of six bottles that are each 1.5 liters in volume, or a pack of three bottles that are each three liters in volume. Proposed law provides that the total volume of sparkling or still wine shipped shall not exceed 12 cases of wine per household address per calendar year. This maximum permissible amount is unchanged from what current law provides.
 Effective July 1, 2019.

EXPENDITURES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Proposed law allows for additional permissible sizes of wine bottle that may be shipped directly to Louisiana consumers. However, the limit on the liter-volume of wine that may be shipped to a particular recipient per year is unchanged. Thus, no material impact is anticipated on the liter-volume of wine shipped.

As the excise tax on wine is applied on a per liter basis, no material impact on excise tax revenues is anticipated.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Gregory V. Albrecht
 Chief Economist