
DIGEST

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HB 252 Original

2021 Regular Session

Landry

Abstract: Exempts malt beverages and beverages of low alcoholic content produced by brewers that produce less than 250,000 barrels of these beverages per year from excise taxes.

Present law provides for the levy of an excise tax on all beverages of low and high alcoholic content. The rate of the tax on malt beverages and beverages of low alcoholic content is \$12.50 per barrel containing not more than 31 standard gallons.

Proposed law retains present law as it relates to the rate of the excise tax on these beverages; however, proposed law establishes an excise tax exemption for malt beverages and beverages of low alcoholic content produced by brewers that produce less than 250,000 barrels of these beverages per year.

Effective July 1, 2021.

(Adds R.S. 26:424)