

SENATE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by Senate Committee on Judiciary B to Engrossed House Bill No. 393 by Representative Orgeron

1 AMENDMENT NO. 1

2 On page 1, at the beginning of line 2, after "To" change "repeal R.S. 26:359(B)(1)(i)," to
3 "amend and reenact R.S. 26:359(D)(1) and (2),"

4 AMENDMENT NO. 2

5 On page 1, delete lines 3 and 4, and insert "direct shipment of wine to Louisiana consumers
6 from certain out-of-state entities; to provide relative to reporting; to provide relative to the
7 payment of certain taxes;"

8 AMENDMENT NO. 3

9 On page 1, line 7, after "Section 1." delete the remainder of the line and insert the following:

10 "R.S. 26:359(D)(1) and (2) are hereby amended and reenacted to read
11 as follows:

12 §359. Distribution of alcoholic beverages through wholesalers only

13 * * *

14 D.(1) Any out-of-state wine producer, manufacturer, or retailer who
15 sells and ships directly to a consumer in Louisiana pursuant to this Section
16 shall file a statement ~~monthly~~ **quarterly** indicating the amount of sparkling
17 wine or still wine shipped to the state of Louisiana with the secretary of the
18 Department of Revenue. The statement shall be filed by ~~the January~~
19 **twentieth, April twentieth, July twentieth, and October** twentieth of each
20 ~~month~~ **calendar year** and shall indicate the total number of bottles sold and
21 shipped during the preceding ~~month~~ **three-month period**, the sizes of those
22 bottles, the name brand of each sparkling wine or still wine included in such
23 shipments, the quantities of each sparkling wine or still wine included in such
24 shipments, and the price of each item included in such shipments. All excise
25 and sales and use taxes due to the state of Louisiana on the sparkling wine or
26 still wine sold and shipped pursuant to this Section shall be remitted by
27 company check drawn on an account in the name of the permit holder or by
28 electronic funds transfer at the time of the filing of the required statement,
29 and copies of all invoices transmitted with each shipment shall be attached
30 to the statement. This statement shall be made on forms prescribed and
31 furnished by the secretary of the Department of Revenue and shall include
32 such other information as the secretary of the Department of Revenue may
33 require.

34 (2) Upon the request of the commissioner, the secretary of the
35 Department of Revenue may provide copies of the annual application or
36 ~~monthly~~ **quarterly** statements filed by any out-of-state wine producer or
37 manufacturer or retailer selling or shipping wine directly to a Louisiana
38 consumer.

39 * * *

40 Section 2. This Act shall become effective on July 1, 2021, and the
41 first quarterly statement and excise and sales and use taxes shall be due on
42 October 20, 2021, relating to sales and shipments from the third calendar
43 quarter of 2021; if vetoed by the governor and subsequently approved by the
44 legislature, this Act shall become effective on July 1, 2021."