

HOUSE SUMMARY OF SENATE AMENDMENTS

HB 706

2021 Regular Session

Beaulieu

ALCOHOLIC BEVERAGES: Provides relative to microwineries

Synopsis of Senate Amendments

1. Makes technical changes.
2. Provides for the classification of wine producers as manufacturers for the purposes of R.S. 26:348 and 354.
3. Provides for the suspension or revocation of permits of dealers that fail to pay withholding taxes, La. Stadium and Exposition District hotel occupancy taxes, or Ernest N. Morial New Orleans Exhibition Hall Authority taxes due to the state for the sale of alcoholic beverages and tobacco.
4. Deletes proposed law provisions requiring out-of-state wine producers who sell and ship directly to a wine producer in La. to file a monthly statement with the Dept. of Revenue.

Digest of Bill as Finally Passed by Senate

Present law defines "manufacturer".

Proposed law retains present law and provides that wine producers shall be considered manufacturers.

Proposed law defines "microvintner" as any person who operates a microwinery.

Proposed law defines "microwinery" as a retail outlet where a microvintner imports the juices of grapes, fruits, berries, honey, or vegetables for the purpose of fermenting such juices to produce and bottle wine in Louisiana in quantities of not more than twelve thousand gallons per year for retail sale only at that location where the wine vinification takes place for consumption on or off the licensed premises.

Proposed law retains present law and additionally authorizes microwineries to import products for the purpose of making wine and authorizes the sale at retail of such wine only at that location where the wine vinification takes place.

Proposed law provides that the holder of a microwinery permit shall not sell the wine at wholesale or to any wholesale dealer.

Proposed law provides that the microwinery shall not sell any wine for transportation off the premises to any other licensed alcoholic beverage retail dealer.

Proposed law provides that wine produced by a microwinery shall be taxed in the same manner and at the same rate as beverages produced by other manufacturers.

Proposed law retains present law and adds proposed law (R.S. 26:71.4) as an exception to the prohibition of selling or shipping into or within the state certain alcoholic beverages produced or manufactured inside or outside of this state.

Proposed law retains present law and adds withholding taxes, La. Stadium and Exposition District hotel occupancy taxes, and Ernest N. Morial New Orleans Exhibition Hall Authority taxes. Proposed law adds that taxes paid are for the sale of alcoholic beverages or tobacco.

(Amends R.S. 26:2(16), 71(A)(3)(e), 142, and 287(B); Adds 26:2(32) and (33), 71(A)(3)(f), and 71.4)