ALCOHOLIC BEVERAGES. Provides relative to microbreweries. (8/1/22)

AN ACT

To amend and reenact R.S. 26:271.1(A), relative to microbreweries; to provide for retail sales on or off premises; to provide for transfers; to provide for conditions; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:271.1(A) is hereby amended and reenacted to read as follows:

§271.1. Microbrewery; retail sales on or off premises

A. (1) Any person who has properly obtained a microbrewer's permit as provided for in R.S. 26:271, shall be authorized to engage in the brewing of beer and other malt beverages in a quantity not to exceed twelve thousand five hundred barrels during the licensed year. The holder of such permit shall also be authorized to sell the manufactured beverages at retail for consumption on or off the licensed premises, if the holder also has been issued a Retailer, Class A permit.

(2) A licensed wholesaler may transfer from a permitted microbrewery to another permitted microbrewery up to fifty percent of the total manufactured beverages sold at the receiving microbrewery provided all of the following conditions are met:

Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.
(a) The microbrewery receiving the transferred manufactured beverages shall be wholly owned by the permitted microbrewery that brews the manufactured beverages authorized for transfer.

(b) The receiving microbrewery shall have, at a minimum, a ten barrel brewing system.

(c) The microbrewery receiving the manufactured beverages shall be responsible for paying all state and local sales taxes and all federal, state, and local excise taxes on the transferred manufactured beverages.

(d) Only one permitted microbrewery within the same municipality shall be allowed to receive the transfer of manufactured beverages pursuant to this Section.

(3) A licensed wholesaler transferring the manufactured beverages pursuant to this Section shall be exempt from the provisions of R.S. 26:359(A).

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Alan Miller.

DIGEST

SB 450 Engrossed 2022 Regular Session Stine

Present law authorizes any person who has properly obtained a microbrewer's permit as provided for in present law, to engage in the brewing of beer and other malt beverages in a quantity not to exceed 12,500 barrels during the licensed year.

Present law authorizes the holder of the microbrewer's permit to sell the manufactured beverages at retail for consumption on or off the licensed premises, if the holder also has been issued a Retailer, Class A permit.

Proposed law retains present law.

Proposed law authorizes a licensed wholesaler to transfer from a permitted microbrewery to another permitted microbrewery up to 50% of the total manufactured beverages sold at the receiving microbrewery provided all of the following conditions are met:

(1) The microbrewery receiving the transferred manufactured beverages be wholly owned by the permitted microbrewery that brews the manufactured beverages authorized for transfer.

(2) The receiving microbrewery have, at a minimum, a 10-barrel brewing system.

(3) The microbrewery receiving the manufactured beverages be responsible for paying all state and local sales taxes and all federal, state, and local excise taxes on the transferred manufactured beverages.

Coding: Words which are struck through are deletions from existing law; words in boldface type and underscored are additions.
Only one permitted microbrewery within the same municipality be allowed to receive the transfer of manufactured beverages.

Proposed law exempts the licensed wholesaler transferring the manufactured beverages from present law.

Effective August 1, 2022.

(Amends R.S. 26:271.1(A))