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## DIGEST

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Danahay

HB No. 355

**Abstract:** Changes the approval authority for the waiver of penalties imposed on a dealer of beverages of high alcohol content who fails to timely report and pay gallonage taxes from the Board of Tax Appeals to the secretary of the Dept. of Revenue.

Present law imposes a gallonage tax on beverages of high alcoholic content, which is collected from the dealer who first handles such beverages in La. Taxes are payable monthly through the filing of a sales and handling report with the secretary of the Dept. of Revenue (secretary).

Present law authorizes the imposition of penalties of either 5% or 20% for failure to timely file the report and pay the tax. With respect to the 20% penalty, a dealer may, by affidavit, apply for a waiver of the penalty. The application for waiver is submitted to the secretary who reviews it and forwards it to the Board of Tax Appeals for approval.

Proposed law changes the approval of the application for the waiver of penalties from the Board of Tax Appeals to the secretary.

Present law authorizes a parish or municipality to impose a tax on beverages of low alcoholic content. Requires the secretary to collect the tax in the same manner as he collects the state tax and to remit the taxes collected quarterly to the parish or municipality levying the tax.

Present law authorizes the secretary, with the approval of the Board of Tax Appeals, to waive payment of penalties for failure to pay the tax timely if the failure to pay the tax is explained satisfactorily to the secretary.

Proposed law retains present law but changes approval of the waiver of penalties from the Board of Tax Appeals to the secretary.

Proposed law repeals provisions for the Board of Tax Appeals' jurisdiction over the permitting of dealers of high alcoholic content.

Proposed law directs the La. State Law Institute to redesignate and rename, as appropriate, the Parts of Chapter 17 of Subtitle II of Title 47 of the La. Revised Statutes of 1950, as amended.

Effective July 1, 2014.

(Amends R.S. 26:354(I) and 492(A); Repeals R.S. 47:1471)

