2015 Regular Session

HOUSE BILL NO. 382

BY REPRESENTATIVES JACKSON, HUNTER, SMITH, COX, GAINES, HALL, AND ALFRED WILLIAMS

TAX/ALCOHOLIC BEVERAGE: Increases the state excise tax levied on certain alcoholic beverages

1	AN ACT
2	To amend and reenact R.S. 26:341(A)(1) through (3), relative to the state excise tax levied
3	on certain alcoholic beverages; to provide for the tax rates levied on certain alcoholic
4	beverages; to provide for an effective date; and to provide for related matters.
5	Be it enacted by the Legislature of Louisiana:
6	Section 1. R.S. 26:341(A)(1) through (3) are hereby amended and reenacted to read
7	as follows:
8	§341. Tax on beverages of high and low alcoholic content; importers of wine
9	A. The following excise or license taxes are levied on all beverages of high
10	alcoholic content handled in Louisiana:
11	(1) Liquors; at the rate of sixty-six one dollar and forty-five cents per liter.
12	(2) Sparkling wines; forty-two <u>ninety-two and one-half</u> cents per liter.
13	(3) Still wines:
14	(a) Of an alcoholic content of not more than fourteen percent by volumeat
15	the rate of three seven cents per liter.
16	(b) Of an alcoholic content of more than fourteen percent by volume but no
17	more than twenty-four percent by volumeat the rate of six thirteen cents per liter.
18	(c) Of an alcoholic content of more than twenty-four percent by volumeat
19	the rate of forty-two ninety-two and one-half cents per liter.

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1 2 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor

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3 and subsequently approved by the legislature, this Act shall become effective on July 1,

4 2015, or on the day following such approval by the legislature, whichever is later.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 382 Original	2015 Regular Session	Jackson
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Abstract: Increases the amount of the state excise tax levied and collected on beverages of high alcoholic content handled in La.

Present law authorizes the levy of a state excise tax on beverages of high alcoholic content as follows:

- (1)Liquor at the rate of 66¢ per liter.
- (2)Sparkling wines at the rate of 42¢ per liter.
- (3) Still wines with an alcoholic content of not more than 14% at the rate of 3¢ per liter.
- (4) Still wines with an alcoholic content of more than 14% but less than 24% at the rate of 6¢ per liter.
- (5) Still wines with an alcoholic content greater than 24% at the rate of 42ϕ per liter.

Proposed law changes present law by increasing the rate of the state excise tax on beverages of high alcoholic content as follows:

- Liquor from 66¢ per liter to \$1.45 per liter. (1)
- Sparkling wines from 42¢ per liter to 92.5¢ per liter. (2)
- (3) Still wines with an alcoholic content of not more than 14%, from 3¢ per liter to 7¢ per liter.
- (4) Still wines with an alcoholic content of more than 14% but less than 24%, from 6¢ per liter to 13¢ per liter.
- (5) Still wines with an alcoholic content greater than 24% from 42ϕ per liter to 92.5ϕ per liter.

Effective July 1, 2015.

(Amends R.S. 26:341(A)(1)-(3))

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