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## DIGEST

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HB 28 Original

2016 First Extraordinary Session

Cox

**Abstract:** Reduces the amount of the discounts for the accurate reporting and timely remittance of state excise taxes on all alcoholic beverages and beer.

Present law provides for the levy of an excise tax upon the sale of all beverages of high alcoholic and low alcoholic content in Louisiana.

Present law authorizes a discount of 2% of the amount of tax due on beverages of low alcoholic content in order to encourage accurate reporting and timely remittance of the taxes due on beverages of low alcoholic content. Further provides a discount of 3-1/3% of the amount of tax due on beverages of high alcoholic content in order to encourage accurate reporting and timely remittance of the taxes due on beverages of low alcoholic content.

Proposed law reduces the discount from 2% of the amount of the tax due to 1% of the amount of the tax due for the accurate reporting and timely remittance of taxes on beverages of low alcoholic content. Additionally, reduces the discount from 3-1/3% of the amount of the tax due to 1-2/3% of the amount of tax due for the accurate reporting and timely remittance of taxes due on beverages of high alcoholic content.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 26:345 and 354(D))