

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~~ ninety-two and one-half cents per liter.

13 (3) Still wines:

14 (a) Of an alcoholic content of not more than fourteen percent by volume--at  
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 volume--at the rate of ~~six~~ thirteen cents per liter.

18 (c) Of an alcoholic content of more than twenty-four percent by volume--at  
19 the rate of ~~forty-two~~ ninety-two and one-half cents per liter.

