

2017 Regular Session

HOUSE BILL NO. 315

BY REPRESENTATIVE BISHOP

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/ALCOHOLIC BEVERAGE: Provides relative to the Alcoholic Beverage Control Law

1 AN ACT

2 To amend and reenact R.S. 26:352, relative to the Alcoholic Beverage Control Law; to
3 provide relative to donations of beverages of high and low alcoholic content; to
4 provide for the applicability of excise taxes on donated alcoholic beverages to certain
5 events or organizations; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 26:352 is hereby amended and reenacted to read as follows:

8 §352. Donated alcoholic beverages of high and low alcoholic content taxable

9 Any person or any dealer may donate alcoholic beverages of high and low
10 alcoholic content to a licensed Type A special event or to an unlicensed civic,
11 religious, or charitable organization subject to the payment of any applicable excise
12 taxes.

13 Section 2. This Act shall become effective upon signature by the governor or, if not
14 signed by the governor, upon expiration of the time for bills to become law without signature
15 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
16 vetoed by the governor and subsequently approved by the legislature, this Act shall become
17 effective on the day following such approval.

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 315 Original

2017 Regular Session

Bishop

Abstract: Specifies that beverages of high and low alcoholic content may be donated to certain organizations and events.

Present law authorizes the donation of alcoholic beverages to licensed Type A special events or unlicensed civic, religious, or charitable organizations, subject to applicable excise taxes.

Proposed law amends present law to clarify that present law applies to beverages of high and low alcoholic content.

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

(Amends R.S. 26:352)