

HOUSE SUMMARY OF SENATE AMENDMENTS

HB 315

2017 Regular Session

Bishop

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

Synopsis of Senate Amendments

1. Removes reference to license taxes on all beverages of high alcoholic content handled in Louisiana from present law.

Digest of Bill as Finally Passed by Senate

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.

Present law imposes excise or license taxes on all beverages of high alcoholic content handled in Louisiana.

Proposed law removes reference to "license" taxes from present law and otherwise retains present law.

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

(Amends R.S. 26:341(A)(intro. para.) and 352)