

2017 Regular Session

HOUSE BILL NO. 315

BY REPRESENTATIVE BISHOP

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AN ACT

To amend and reenact R.S. 26:341(A)(introductory paragraph) and 352, relative to the Alcoholic Beverage Control Law; to provide relative to taxes on beverages of high and low alcoholic content; to provide relative to donations of beverages of high and low alcoholic content; to provide for the applicability of excise taxes on donated alcoholic beverages to certain events or organizations; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The of R.S. 26:341(A)(introductory paragraph) and 352 are hereby amended and reenacted to read as follows:

§341. Tax on beverages of high and low alcoholic content; importers of wine

A. The following excise ~~or license~~ taxes are levied on all beverages of high alcoholic content handled in Louisiana:

\* \* \*

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

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

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_