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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________