

2019 Regular Session

HOUSE BILL NO. 277

BY REPRESENTATIVE LYONS

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

ALCOHOLIC BEVERAGE PERMT: Requires the commissioner of alcohol and tobacco control to suspend or revoke permits of certain alcoholic beverage dealers for failure to pay taxes

1 AN ACT

2 To amend and reenact R.S. 26:91(B), relative to permits for alcoholic beverages; to require
3 the suspension or revocation of retail dealer's permits under certain circumstances;
4 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. 26:91(B) is hereby amended and reenacted to read as follows:

7 §91. Additional causes for suspension or revocation of permits; fines

8 * * *

9 B. In addition to any other causes enumerated in this Chapter, the
10 commissioner shall suspend or revoke any permit of any dealer that fails to pay any
11 sales taxes, ~~due to the state~~ withholding taxes, Louisiana Stadium and Exposition
12 District hotel occupancy taxes, Ernest N. Morial New Orleans Exhibition Hall
13 Authority taxes, or taxes due to the state for the sale of beverages of high alcoholic
14 content, beverages of low alcoholic content, or tobacco.

15 * * *

16 Section 2. This Act shall become effective upon signature by the governor or, if not
17 signed by the governor, upon expiration of the time for bills to become law without signature
18 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.
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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 277 Original

2019 Regular Session

Lyons

Abstract: Requires the commissioner of alcohol and tobacco control to suspend or revoke dealer permits for alcoholic beverages when the dealer fails to pay taxes due to the state.

Present law requires the commissioner to suspend or revoke any alcohol permit of a dealer that fails to pay any sales taxes due to the state.

Proposed law retains present law and further requires the suspension or revocation of any permit of a dealer that fails to pay any of the following taxes:

- (1) Taxes on beverages of high alcoholic content
- (2) Taxes on beverages of low alcoholic content
- (3) Tobacco taxes
- (4) Withholding taxes
- (5) La. Stadium and Exposition District hotel occupancy taxes
- (6) Ernest N. Morial New Orleans Exhibition Hall Authority taxes

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

(Amends R.S. 26:91(B))