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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)]

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HB 277 Engrossed

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))