

GREEN SHEET REDIGEST

HB 277

2019 Regular Session

Lyons

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

DIGEST

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.
- (7) Trust taxes collected on behalf of state or local government.

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

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

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Judiciary B to the engrossed bill

1. Adds trust taxes.