

## RÉSUMÉ DIGEST

**ACT 212 (HB 315)**

**2017 Regular Session**

**Bishop**

Existing law authorizes the donation of alcoholic beverages to licensed Type A special events or unlicensed civic, religious, or charitable organizations, subject to applicable excise taxes.

New law amends existing law to clarify that existing law applies to beverages of high and low alcoholic content.

Prior law imposed excise or license taxes on all beverages of high alcoholic content handled in Louisiana.

New law removes reference to "license" taxes and otherwise retains prior law.

Effective upon signature of governor (June 14, 2017).

(Amends R.S. 26:341(A)(intro. para.) and 352)