

LEGISLATIVE FISCAL OFFICE Fiscal Note

Fiscal Note On: **SB** 34 SLS 19RS

Bill Text Version: ORIGINAL

Opp. Chamb. Action:

Proposed Amd.: Sub. Bill For.:

Date: April 4, 2019 4:32 PM Author: DONAHUE

Dept./Agy.: REVENUE

Subject: ALCOHOL & TOBACCO: Direct Shipping of Wine Bottles

Analyst: Benjamin Vincent

ALCOHOLIC BEVERAGES

OR NO IMPACT GF RV See Note

Page 1 of 1

178

Removes bottle-size limitations on containers of wine shipped directly to consumers. (8/1/19)

<u>Present law</u> provides that certain wine producers, manufacturers, and retailers may sell and ship directly to Louisiana consumers, and stipulates that the sparkling or still wine must be shipped in 750 milliliter bottles, with a maximum of 144 bottles per adult per household address per calendar year.

<u>Proposed law</u> provides that the bottle size limitation is removed but that the total volume of sparkling or still wine shipped shall not exceed 108 liters of wine per household address per calendar year.

EXPENDITURES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ĺ			\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Proposed law removes the limitation on bottle size and on the number of bottles of wine that may be shipped directly to Louisiana consumers. However, the limit on the liter-volume of wine that may be shipped to a particular recipient per year is unchanged. Thus, no impact is anticipated on the liter-volume of wine shipped.

As the excise tax on wine is applied on a per liter basis, no impact on excise tax revenues is anticipated.

Senate <u>Dual Referral Rules</u> 13.5.1 >= \$100,000 Annual Fiscal Cost {	House $(S \& H)$ $6.8(F)(1) >= $100,000 SGF Fiscal Cost {H & S}$	Steggy V. allelt
13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}	6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	Gregory V. Albrecht Chief Economist