

Regular Session, 2014

HOUSE BILL NO. 1036

BY REPRESENTATIVE ARNOLD

ALCOHOLIC BEVERAGES: Provides for the donation of alcoholic beverages to certain organizations

1 AN ACT

2 To amend and reenact R.S. 26:352 and to enact R.S. 26:793(A)(1)(a), (b), (c), and (d),  
3 relative to the donation of alcoholic beverages; to authorize the donation of alcoholic  
4 beverages to certain events and organizations; to provide for certain types of  
5 temporary alcoholic beverage permits; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 26:352 is hereby amended and reenacted and R.S. 26:793(A)(1)(a),  
8 (b), (c), and (d) are hereby enacted to read as follows:

9 §352. Donated beverages of high alcoholic content taxable

10 ~~When a~~ Any person gives away or any dealer may donate alcoholic beverages  
11 ~~of high alcoholic content for advertising or for any other purpose, the beverages shall~~  
12 ~~be taxed~~ to a licensed Type A special event or to an unlicensed civic, religious, or  
13 charitable organization subject to the fulfillment of any applicable excise taxes.

14 \* \* \*

15 §793. Additional powers of the commissioner

16 A.(1) The commissioner may provide by regulation for the issuance of three-  
17 day permits to serve alcoholic beverages at fairs, festivals, civic and fraternal and  
18 religious events, Mardi Gras events, and nonprofit functions. The permits shall be  
19 for a duration of three consecutive days only and no more than twelve such permits



---

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)]

---

Arnold

HB No. 1036

**Abstract:** Authorizes the donation of alcoholic beverages for certain events and charitable organizations and provides for the issuance of temporary permits.

Present law requires alcoholic beverages of high alcoholic content that are given away for advertising or any other purpose to be taxed.

Proposed law authorizes any person or dealer to donate alcoholic beverages to a licensed Type A special event or an unlicensed civic, religious, or charitable organization subject to the fulfillment of any applicable excise taxes.

Present law authorizes the commissioner to issue by regulation temporary permits for a duration of three consecutive days only and no more than 12 such permits issued to any one person within a single calendar year to serve alcoholic beverages at fairs, festivals, civic and fraternal and religious events, Mardi Gras events, and nonprofit functions, and requires fees for the permits to be provided by regulation.

Proposed law retains present law and creates three types of temporary alcoholic beverage permits.

Proposed law requires Type A permits to be issued only to nonprofit organizations with tax exempt status under certain provisions of the U.S. Internal Revenue Code, where no transactions exist, whether directly or indirectly, between the licensed tax exempt organizations and any disqualified person as defined under the U.S. Internal Revenue Code, and requires the applicants to submit all documentation as required in the regulations promulgated in accordance with present law or upon the request of the commissioner.

Proposed law requires Type B permits to be issued only to nonprofit organizations which are able to provide some type of written proof of their nonprofit status, but are unable to show written proof of their tax exempt status under the U.S. Internal Revenue Code, and requires the applicants to submit all documentation as required in the regulations promulgated in accordance with present law or upon the request of the commissioner.

Proposed law requires Type C permits to be issued to persons holding events where alcoholic beverages are sold or supplied as part of a general admission or other type fee, but who do not meet the requirements for Type A or Type B temporary permits, and requires the applicants to submit all documentation as required in the regulations promulgated in accordance with present law or upon the request of the commissioner.

(Amends R.S. 26:352; Adds R.S. 26:793(A)(1)(a), (b), (c), and (d))