

2015 Regular Session

HOUSE BILL NO. 794

BY REPRESENTATIVE FANNIN

TAX/ALCOHOLIC BEVERAGE: Increases the state excise tax levied on certain alcoholic beverages

1 AN ACT

2 To amend and reenact R.S. 26:341(A)(1), (2), and (3), relative to the state excise tax levied
3 on certain alcoholic beverages; to increase the excise tax levied on certain high
4 alcoholic content beverages; to provide for an effective date; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 26:341(A)(1), (2), and (3) are hereby amended and reenacted to read
8 as follows:

9 §341. Tax on beverages of high and low alcoholic content; importers of wine

10 A. The following excise or license taxes are levied on all beverages of high
11 alcoholic content handled in Louisiana:

12 (1) Liquors; at the rate of ~~sixty-six~~ one dollar and forty-five cents per liter.

13 (2) Sparkling wines; ~~forty-two~~ ninety-two and one-half cents per liter.

14 (3) Still wines:

15 (a) Of an alcoholic content of not more than fourteen percent by volume--at
16 the rate of ~~three~~ seven cents per liter.

17 (b) Of an alcoholic content of more than fourteen percent by volume but no
18 more than twenty-four percent by volume--at the rate of ~~six~~ thirteen cents per liter.

19 (c) Of an alcoholic content of more than twenty-four percent by volume--at
20 the rate of ~~forty-two~~ ninety-two and one-half cents per liter.

21 * * *

22 Section 2. The provisions of this Act shall be effective on July 1, 2015.

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)]

HB 794 Original

2015 Regular Session

Fannin

Abstract: Increases the state excise tax levied on liquor, sparkling wines, and still wines.

Present law authorizes the levy of a state excise tax on beverages of high alcoholic content as follows:

- (1) Liquor at the rate of 66¢ per liter.
- (2) Sparkling wines at the rate of 42¢ per liter.
- (3) Still wines with an alcoholic content of not more than 14% at the rate of 3¢ per liter.
- (4) Still wines with an alcoholic content of more than 14% but less than 24% at the rate of 6¢ per liter.
- (5) Still wines with an alcoholic content greater than 24% at the rate of 42¢ per liter.

Proposed law changes present law by increasing the rate of the state excise tax on beverages of high alcoholic content as follows:

- (1) Liquor from 66¢ per liter to \$1.45 per liter.
- (2) Sparkling wines from 42¢ per liter to .925¢ per liter.
- (3) Still wines with an alcoholic content of not more than 14%, from 3¢ per liter to 7¢ per liter.
- (4) Still wines with an alcoholic content of more than 14% but less than 24%, from 6¢ per liter to 13¢ per liter.
- (5) Still wines with an alcoholic content greater than 24% from 42¢ per liter to .925¢ per liter.

Effective July 1, 2015.

(Amends R.S. 26:341(A)(1), (2), and (3))