
DIGEST

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HB 233 Engrossed

2015 Regular Session

Adams

Abstract: Establishes a microdistillery permit for holders of a Retailers Class A permit and provides relative to fees and permit requirements.

Present law provides for definitions relative to alcoholic beverages.

Proposed law retains present law and adds definitions for the following:

- (1) "Microdistiller" means any person who operates a microdistillery.
- (2) "Microdistillery" means a retail outlet where a microdistiller engages in the distilling, making, blending, rectifying, or processing of any alcoholic beverage in La. in quantities of not more than 12,000 gallons per year for retail sale and consumption on or off the licensed premises.

Proposed law establishes a microdistiller permit of \$1,000, authorizes the holder of a Retailers Class A permit to obtain such permit, and further provides that alcoholic beverages sold by a microdistiller are taxed at the same rate and in the same manner as all other alcoholic beverages.

Proposed law prohibits the holder of a microdistiller permit from selling the manufactured beverages at wholesale or to any wholesale dealer or from selling to any other licensed retail dealer.

Proposed law authorizes a microdistiller to reuse alcoholic beverage containers in connection with distilling and bottling operations.

Proposed law requires a microdistiller to obtain approval from the state fire marshal prior to distilling operations.

Present law provides relative to the content requirements of an application for permit.

Proposed law retains present law except that it removes requirement that the original and renewal application be accompanied by a signed sales tax clearance from the collection agency in the parish which is required to be processed within seven days and removes relative provisions of present law regarding the authority for the commissioner to withhold the permit.

Present law provides relative to the submission requirements for applications.

Proposed law retains present law and further requires the commissioner to verify that the applicant does not owe any delinquent sale taxes, penalties, or interest to the political subdivision in which the business is located.

Present law provides relative to qualifications of applicants for permits.

Proposed law retains present law and extends the prohibition of being convicted or having a judgment of court rendered against a client involving the service of alcoholic beverages.

Present law provides exceptions relative to the distribution through wholesalers for alcoholic beverages produced or manufactured inside or outside the state.

Proposed law retains present law and extends the exception to microdistilleries.

(Amends R.S. 26:2(13-24), 71(A)(3)(d), 71.1(4)(a), 78(A), 79, 80(A)(8), 86, 142, 271.2(4)(a), 278(A), 279, 280(A)(8), and 283; Adds R.S. 26:2(25) and (26), 71(A)(3)(e), and 71.3)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Judiciary to the original bill:

1. Make technical changes.
2. Authorize microdistillers of low and high alcoholic content to reuse alcoholic beverage containers in distilling and bottling operations.
3. Require the microdistiller of low and high alcoholic content to obtain approval from the fire marshal prior to distilling operations.
4. Remove provisions relative to requirements to submit a sales tax clearance with an original or renewal application for low and high alcoholic content permits and the related provisions requiring the commissioner to withhold the permit.
5. Provide an exception for microdistillers regarding the production or manufacturing of alcoholic beverages produced or manufactured inside or outside the state.
6. Require the commissioner to verify that an applicant of a low and high alcoholic content permit does not owe the political subdivision in which the business is located any delinquent taxes, penalties, or interest.