
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)]

CONFERENCE COMMITTEE REPORT DIGEST

HB 277

2019 Regular Session

Lyons

Keyword and oneliner of the instrument as it left the House

ALCOHOLIC BEVERAGE PERMT: Requires the commissioner of alcohol and tobacco control to suspend or revoke permits of certain alcoholic beverage dealers for failure to pay taxes

Report rejects Senate amendments which would have:

1. Required the commissioner to suspend or revoke any permit of any dealer for failure to pay any trust taxes collected on behalf of state or local government.

Digest of the bill as proposed by the Conference Committee

Present law requires the commissioner to suspend or revoke any alcohol permit of a dealer that fails to pay any sales taxes due to the state.

Proposed law retains present law and further requires the suspension or revocation of any permit of a dealer that fails to pay any of the following taxes:

- (1) Taxes on beverages of high alcoholic content.
- (2) Taxes on beverages of low alcoholic content.
- (3) Tobacco taxes.
- (4) Withholding taxes.
- (5) La. Stadium and Exposition District hotel occupancy taxes.
- (6) Ernest N. Morial New Orleans Exhibition Hall Authority taxes.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 26:91(B))