

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 393** HLS 21RS 904

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action: **w/ SEN COMM AMD**

Proposed Amd.:

Sub. Bill For.:

Date: May 28, 2021	2:29 PM	Author: ORGERON
Dept./Agy.: Department of Revenue		Analyst: Kimberly Fruge
Subject: Reporting Requirements of Out-of-State Alcohol Sellers		

ALCOHOLIC BEVERAGES EG1 NO IMPACT See Note Page 1 of 1
Allows any wine producer or manufacturer to sell sparkling and still wine on or off premises and ship directly to a consumer

Under present law, out-of-state wine producers, manufacturers, or retailers that sell and ship their products directly to consumers in Louisiana must submit the LA Department of Revenue (LDR) monthly statements that include all excise and sales use taxes. Proposed law changes the filing frequency of required tax returns and tax payments relative to wines shipped directly to customers in the state from monthly to quarterly. Proposed law states that deadlines for quarterly filings shall be January 20th, April 20th, July 20th, and October 20th of each calendar year. Proposed law effective 7/01/2021.

EXPENDITURES	2021-22	2022-23	2023-24	2024-25	2025-26	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>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2021-22	2022-23	2023-24	2024-25	2025-26	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>	\$0
Annual Total	\$0	\$0	\$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. While the proposed law changes the frequency of when taxes are remitted to the LA Department of Revenue (LDR) by out-of-state wine producers, manufacturers, and retailers, this measure does not change the amount of taxes collected.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

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}

Alan M. Boxberger

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