

GREEN SHEET REDIGEST

HB 393

2021 Regular Session

Orgeron

ALCOHOLIC BEVERAGES: Allows any wine producer or manufacturer to sell sparkling and still wine on or off premises and ship directly to a consumer

DIGEST

Present law generally requires a three-tier system of distribution for alcoholic beverages. Requires manufacturers/producers of alcoholic beverages to provide their product to a distributor/wholesaler who then distributes the product to retailers for sale to consumers.

Present law provides an exception to the three-tier system for an out-of-state wine producer, manufacturer, or retailer to sell and ship product directly to a consumer in Louisiana when all taxes are paid in full and certain requirements are met. Requires an out-of-state wine producer, manufacturer, or retailer who satisfies the requirements of present law and sells and ships product directly to a consumer in Louisiana to file with the Dept. of Revenue a statement monthly indicating the amount of sparkling wine or still wine shipped to the state of Louisiana. Requires that the statement be filed by the 20th of each month and indicate the total number of bottles sold and shipped during the preceding month, the sizes of those bottles, the name brand of each sparkling wine or still wine included in such shipments, the quantities of each sparkling wine or still wine included in such shipments, and the price of each item included in such shipments. Requires that all excise and sales and use taxes due to the state on the sparkling wine or still wine sold and shipped pursuant to present law be remitted by company check drawn on an account in the name of the permit holder or by electronic funds transfer at the time of the filing of the required statement, and copies of all invoices transmitted with each shipment attached to the statement. Provides that the statement shall be on forms prescribed and furnished by the secretary of the Department of Revenue and shall include such other information as the secretary may require.

Proposed law retains these provisions but changes the frequency of the filing of the statement from monthly to quarterly and changes the deadline for filing from the 20th of each month reflecting sales and shipment from the prior month to January 20th, April 20th, July 20th, and October 20th reflecting sales and shipments from the previous three-month period.

Present law provides that upon the request of the commissioner of the office of alcohol and tobacco, the secretary of the Department of Revenue may provide copies of the annual application or monthly statements filed by any out-of-state wine producer or manufacturer or retailer selling or shipping wine directly to a Louisiana consumer.

Proposed law changes the type of statements that may be requested from monthly statements to quarterly statements.

Effective July 1, 2021, and provides that the first quarterly statement shall be due October 20, 2021, reflecting sales and shipments directly to consumers from the third calendar quarter of 2021.

(Amends R.S. 26:359(D)(1) and (2))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Judiciary B to the engrossed bill

1. Deletes provisions that would have repealed statutes prohibiting the direct sale and shipment to a Louisiana consumer of sparkling or still wine from a manufacturer who is a party to a wholesaler agreement or to a Louisiana consumer that is not physically present on the premises of the manufacturer.

2. Adds provisions regarding quarterly reporting by out-of-state wine producers or manufacturers.