

Prior law provided that no alcoholic beverages produced or manufactured inside or outside of this state shall be sold or offered for sale in Louisiana, or shipped or transported into or within the state, except to the holder of a wholesaler's permit.

Prior law excepted sparkling wine and still wine from the prohibition in prior law to allow such wine to be shipped directly to a consumer in Louisiana by the manufacturer or retailer of such beverage domiciled outside of Louisiana, or by a wine producer domiciled inside or outside of Louisiana, provided both that all taxes levied have been paid in full and that all of the following apply:

- (1) The consumer is 21 years of age or older.
- (2) The sparkling wine or still wine is for that consumer's personal consumption.
- (3) The total amount of sparkling wine or still wine shipped does not exceed 48 750 ml bottles per calendar year per adult person per household address.
- (4) The wine producer, manufacturer, or retailer engaging in such direct sales holds a valid wine producer's, manufacturer's, or retailer's license issued by the state of its domicile.
- (5) The package in which the sparkling wine or still wine is shipped is prominently labeled as containing beverage alcohol.
- (6) The package in which such sparkling wine or still wine is shipped is received by a person 21 years of age or older.
- (7) The package contains an invoice indicating the date of the shipment, providing a full and complete description of all items included in the shipment, and stating the price thereof.
- (8) The wine producer, manufacturer, or retailer has complied with certain provisions of law.
- (9) The seller or shipper who is a wine producer or manufacturer is not a party, directly or indirectly, to any agreement in which a wholesaler licensed by the state of Louisiana has been granted the right to purchase and to sell any sparkling wine or still wine produced by the manufacturer. This does not include any sale of sparkling wine or still wine perfected on the premises of the wine producer or manufacturer and completed by shipment to a consumer in Louisiana otherwise made in accordance with certain provisions of law.

New law maintains prior law and allows manufacturers or retailers of sparkling wine or still wine who are domiciled in Louisiana to sell and ship directly to consumers in Louisiana.

New law further changes the sale and shipment limitation on sparkling wine or still wine shipped directly to consumers from 48 750 milliliter bottles per single household address per calendar year to 144 750 milliliter bottles per adult person per household address per calendar year.

Prior law required that any wine producer or manufacturer of sparkling wine or still wine engaging in the direct sale and shipment of such beverages to a consumer in the state of Louisiana shall make an annual application to the secretary of the Department of Revenue (DOR) for authority to make such shipments and shall pay an annual fee of \$150 prior to selling or shipping any sparkling wine or still wine to a consumer in the state.

Prior law provided that any retailer of sparkling wine or still wine engaging in the direct shipment of such beverages shall make an annual application to the secretary of the DOR for the authority to make such shipments and shall pay an annual fee of \$1,500 prior to selling or shipping any sparkling wine or still wine into the state.

New law clarifies that prior law applies to retailers domiciled outside of Louisiana.

Prior law provided that the annual application for authority to make such shipments shall be in a written form specified by the secretary of the DOR, and shall include the express agreement of the wine producer, manufacturer, or retailer to pay all excise and sales and use taxes assessed by the state on the sparkling wine or still wine sold and shipped to a consumer in Louisiana.

New law clarifies that prior law applies to retailers domiciled outside of Louisiana.

Prior law provides that any wine producer, manufacturer, or retailer who sells and ships directly to a consumer in Louisiana shall, within 20 days after the end of each calendar month, file with the secretary of the DOR a statement showing the total number of bottles sold and shipped during the preceding calendar 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. Provides that all excise and sales and use taxes due to the state on the sparkling wine or still wine sold and shipped shall 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 such shipment shall be attached to the statement.

New law clarifies that prior law applies to retailers domiciled outside of Louisiana.

New law further provides that beginning on January 1, 2012, any wine producer, manufacturer, or out of state retailer who sells and ships directly to a consumer in Louisiana pursuant to prior law shall file a statement quarterly indicating the amount of sparkling wine or still wine shipped to the state with the secretary of the DOR. Requires that the statement be filed by January 20th, April 20th, July 20th, and October 20th of each calendar year and shall indicate the total number of bottles sold and shipped during the preceding three-month period, 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 all excise and sales and use taxes due to the state under prior 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 shall be attached to the statement. Requires that the statement be made on forms prescribed and furnished by the secretary of the DOR and include such other information as the secretary may require.

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

(Amends R.S. 26:85(6), 354(A), 359(A), (B)(1) (intro para), (B)(1)(c) and (h), (C)(2) and (3), and (D))