Regular Session, 2014

HOUSE BILL NO. 355

1

BY REPRESENTATIVE DANAHAY

2	To amend and reenact R.S. 26:354(I) and 492(A) and to repeal Part IV of Chapter 17 of
3	Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S.
4	47:1471, relative to gallonage taxes; to provide with respect to the reporting and
5	payment of certain state and local taxes by dealers of beverages of certain alcoholic
6	content; to provide for the approval of an application for a waiver of penalties
7	imposed on a dealer for failure to timely report and pay the tax; to provide for
8	authority of the secretary of the Department of Revenue; to provide relative to the
9	jurisdiction of the Board of Tax Appeals regarding certain alcoholic beverage
10	permits; to direct the Louisiana State Law Institute to redesignate and rename certain
11	provisions of current law; to provide for effectiveness; and to provide for related
12	matters.
13	Be it enacted by the Legislature of Louisiana:
14	Section 1. R.S. 26:354(I) and 492(A) are hereby amended and reenacted to read as
15	follows:
16	§354. Payment and reporting of taxes; discounts; rules and regulations;
17	enforcement; forfeitures and penalties; redemption of tax stamps
18	* * *
19	I. With respect to the twenty percent penalty provided in this Section, the
20	wholesale dealer shall have the right to send a signed application for a waiver of said
21	the penalty, which application shall be provided in affidavit form setting forth the
22	reasons for the failure to pay the taxes within the specified time. Any such
23	application must be provided directly to the secretary, and after review by him it

AN ACT

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

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shall be processed with his recommendations and provided to the Board of Tax Appeals for approval or disapproval. The Board of Tax Appeals shall notify the secretary in writing of its decision with respect thereto. If the failure to pay the tax when due is explained to the satisfaction of the secretary, he may remit or waive payment of the whole or any part of any penalty due under the provisions of this Chapter.

7 * * * *

§492. Local gallonage tax on beverages of low alcoholic content

A. Any parish or municipality, through its local governing body, may impose a tax on beverages of low alcoholic content of not more than one dollar and fifty cents per standard barrel of thirty-one gallons. The tax shall be based on the amount of these beverages sold and consumed within the parish or municipality. Parishes and municipalities imposing this tax shall furnish the secretary a certified copy of the ordinance levying it. The secretary shall collect the tax in the same manner as he collects the state tax and shall make such additional rules as are necessary. He shall remit, each quarter, the amount of tax collected less the cost of collection, to the parishes and municipalities levying the tax. If the failure to pay the tax when due is explained to the satisfaction of the secretary, he may, with the approval of the Board of Tax Appeals; remit or waive payment of the whole or any part of any penalty due under the provisions of this Chapter.

21 * * *

Section 2. Part IV of Chapter 17 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:1471, is hereby repealed in its entirety.

Section 3.(A) The Louisiana State Law Institute is authorized and directed to redesignate and rename, as appropriate, the Parts of Chapter 17 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended.

(B) The Louisiana State Law Institute is authorized and directed to change "board of tax appeals" to "Board of Tax Appeals" in all provisions of Title 47 of the Louisiana Revised Statutes of 1950, as amended.

1	Section 4. This Act shall become effective on July 1, 2014; if vetoed by the governor
2	and subsequently approved by the legislature, this Act shall become effective on July 1,
3	2014, or on the day following such approval by the legislature, whichever is later.
	SPEAKER OF THE HOUSE OF REPRESENTATIVES
	PRESIDENT OF THE SENATE
	GOVERNOR OF THE STATE OF LOUISIANA

ENROLLED

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APPROVED: _____