

ACT No. 329

Regular Session, 2014

HOUSE BILL NO. 355

BY REPRESENTATIVE DANAHA Y

1 AN ACT

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~~

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

7 * * *

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

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

21 * * *

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23 Statutes of 1950, comprised of R.S. 47:1471, is hereby repealed in its entirety.

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

27 (B) The Louisiana State Law Institute is authorized and directed to change "board
28 of tax appeals" to "Board of Tax Appeals" in all provisions of Title 47 of the Louisiana
29 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

APPROVED: _____