

Existing law imposes a state gallonage tax on beverages of high alcoholic content and authorizes the levy of a tax on beverages of low alcohol content by a parish or municipality. Such taxes are collected from and payable by the dealer who first handles the beverages in La. Taxes are payable monthly through the filing of a sales and handling report with the secretary of the Dept. of Revenue (secretary).

Existing law authorizes the imposition of various penalties for failure to timely file the report and pay the taxes.

Prior law allowed a dealer to apply for a waiver of the penalty by submission of an affidavit to the secretary. The secretary was required to review it and then forward it to the Board of Tax Appeals for approval.

New law with respect to the 20% penalty for purposes of the state tax, and with respect to all penalties for purposes of local taxes, changes the approval authority for an application for a penalty waiver from the Board of Tax Appeals to the secretary.

New law repeals provisions for the Board of Tax Appeals' jurisdiction over the permitting of dealers of high alcoholic content.

New law directs the La. State Law Institute to change "board of tax appeals" to "Board of Tax Appeals" in all provisions of existing law.

Effective July 1, 2014.

(Amends R.S. 26:354(I) and 492(A); Repeals R.S. 47:1471)