

Prior law authorized the holder of a Class A or Class B permit to provide sampling of beer, wine, or other spirits on the premises and required the commissioner to promulgate rules and regulations for the conducting of spirit sampling

New law retains prior law and extends authority to Special Event permit holders and changes the requirement for the promulgation of rules and regulations from spirits sampling to alcohol beverage sampling.

Prior law required alcoholic beverages of high alcoholic content that were given away for advertising or any other purpose to be taxed.

New law authorizes any person or dealer to donate alcoholic beverages to a licensed Type A special event or an unlicensed civic, religious, or charitable organization subject to the payment of any applicable excise taxes.

Prior law authorized the commissioner to issue by regulation, temporary permits for a duration of three consecutive days with no more than 12 such permits issued to any one person within a single calendar year for purposes of serving alcoholic beverages at fairs, festivals, civic and fraternal and religious events, Mardi Gras events, and nonprofit functions, and required fees for the permits to be provided by regulation.

New law retains prior law and further creates three types of temporary alcoholic beverage retail permits to sell, offer for sale, or serve alcoholic beverages, and further adds that the permit may be issued if the applicant has not had a license or permit to sell or deal in alcoholic beverages revoked within two years prior to the application date.

New law requires Type A permits to be issued only to nonprofit organizations with tax exempt status under certain provisions of the U.S. Internal Revenue Code, where no transactions exist, whether directly or indirectly, between the licensed tax exempt organizations and any disqualified person as defined under the U.S. Internal Revenue Code, and requires the applicants to submit all documentation as required in the regulations promulgated in accordance with new law or upon the request of the commissioner of alcohol and tobacco control.

New law requires Type B permits to be issued only to nonprofit organizations which are able to provide written proof of their nonprofit status, but are unable to show written proof of their tax exempt status under the U.S. Internal Revenue Code and where no transactions exist, whether directly or indirectly between the organization and any disqualified person. New law further requires the applicants to submit all documentation as required in the regulations promulgated in accordance with new law or upon the request of the commissioner.

New law requires Type C permits to be issued to persons holding events where alcoholic beverages are sold or supplied as part of a general admission or other type fee or charge, but who do not meet the requirements for Type A or Type B temporary permits, and requires the applicants to submit all documentation as required in the regulations promulgated in accordance with new law or upon the request of the commissioner.

New law prohibits the commissioner from issuing a temporary retail permit to any alcoholic beverage manufacturer, wholesale dealer, homebrewer, or to any association with a membership that is primarily comprised of alcoholic beverage manufacturers, wholesale dealers, or homebrewers.

Prior law required the commissioner to issue a three-day special event permit to any retail dealer qualified for on premise consumption, which authorized the retail dealer to allow a person to bring homebrew alcoholic beverages on his licensed premises for the purpose of possessing, consuming, and serving such homebrew on his licensed premises in connection with homebrew club meetings, organized affairs, exhibitions, or competitions such as homebrewer's contests, tastings, or judging, in accordance with certain criteria.

New law retains prior law except that it changes the permit name from three-day "special event" permit to three-day "homebrew permit" and further prohibits the assessment of a general admission fee or other type of fee or charge in connection with the homebrew permit.

New law prohibits the person or association that makes the homebrew from receiving any compensation or thing of value other than trophies, plaques, certificates, ribbons, medals, or similar awards or nominal value from certain events where the homebrew is sampled.

Prior law provides for the definition of "homebrew" to mean the brewing of beer, mead, and other alcoholic beverages through fermentation as a hobby for personal consumption, free distribution at residential social gatherings, and amateur brewing competitions or other noncommercial reasons.

New law defines "homebrew" to mean the brewing of beer, mead, and other alcoholic beverages through fermentation in a residence or other authorized facility by a person of the lawful age to purchase alcoholic beverages on a small scale, not to exceed 100 gallons per calendar year for a household with one resident or 200 gallons for a household with two or more residents of the lawful age to purchase alcoholic beverages as a hobby for personal consumption by that person or his friends or relatives for use at competitions, meetings, affairs, exhibitions, or competitions on the premises of a licensed Class A retail dealer holding a homebrew permit, where homebrew is served as an incidental part of the event. New law provides that the definition of "homebrew" shall not include any licensed alcoholic beverages manufactured, distributed or otherwise served for commercial purposes.

Prior law provides for the definition of "vendor".

New law retains prior law and excludes any holder of a Type A or Type B temporary alcoholic beverage permit issued pursuant to new law (R.S. 26:793)(A)(1).

Effective upon signature of governor (June 23, 2014).

(Amends R.S. 26:75(C), 275 (B), 352, 793(A)(1) and (5), and 932(4) and (10))