

ACT No. 13

2016 First Extraordinary Session

HOUSE BILL NO. 27

BY REPRESENTATIVE COX

1 AN ACT

2 To amend and reenact R.S. 26:341(A) and 342, relative to the excise tax on alcoholic
3 beverages; to increase the rate of the excise tax levied on alcoholic beverages; to
4 provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 26:341(A) and 342 are hereby amended and reenacted to read as
7 follows:

8 §341. Tax on beverages of high and low alcoholic content; importers of wine

9 A. The following excise or license taxes are levied on all beverages of high
10 alcoholic content handled in Louisiana:

11 (1) Liquors; at the rate of ~~sixty-six~~ eighty cents per liter.

12 (2) Sparkling wines; ~~forty-two~~ fifty-five cents per liter.

13 (3) Still wines:

14 (a) Of an alcoholic content of not more than fourteen percent by volume--at
15 the rate of ~~three~~ twenty cents per liter.

16 (b) Of an alcoholic content of more than fourteen percent by volume but no
17 more than twenty-four percent by volume--at the rate of ~~six~~ thirty-five cents per liter.

18 (c) Of an alcoholic content of more than twenty-four percent by volume--at
19 the rate of ~~forty-two~~ fifty-five cents per liter.

20 (4) Malt beverages; at the rate of ~~ten dollars~~ twelve dollars and fifty cents per
21 barrel containing not more than thirty-one standard gallons and at a like rate for
22 fractional parts of a barrel.

23 * * *

1 §342. Tax on beverages of low alcoholic content

2 There is levied and imposed on all beverages of low alcoholic content
3 handled in Louisiana an excise tax of ~~ten dollars~~ twelve dollars and fifty cents per
4 barrel containing not more than thirty-one gallons, and at a like rate for fractional
5 parts of a barrel.

6 Section 2. The increase in the excise tax on alcoholic beverages imposed by this Act
7 shall apply to all alcoholic beverages on or after April 1, 2016, in accordance with the
8 provisions of R.S. 26:344. The tax increase on sparkling wine or still wine shall apply to all
9 products shipped directly to consumers on or after April 1, 2016, in accordance with the
10 provisions of R.S. 26:359.

11 Section 3. The provisions of this Act shall become effective on April 1, 2016.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____