

Regular Session, 2012

HOUSE BILL NO. 555

BY REPRESENTATIVE ARNOLD

ALCOHOLIC BEVERAGE PERMT: Provides with respect to verification of payment of sales tax relative to original and renewal applications for alcoholic beverage permits

1 AN ACT

2 To amend and reenact R.S. 26:78(A), 79, 278(A), and 279, relative to applications for high  
3 and low alcoholic beverage permits; to remove the requirement that the sales tax  
4 clearance from the Department of Revenue shall accompany an original and renewal  
5 application; to require the commissioner to verify certain information regarding the  
6 applicant's state taxes upon receipt of an application; and to provide for related  
7 matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 26:78(A), 79, 278(A), and 279 are hereby amended and reenacted  
10 to read as follows:

11 §78. Content of application for permit; commissioner power as ex officio notary

12 A. Applications for state and local permits to engage in any business or  
13 operation regulated by this Chapter shall be in writing and sworn to, and shall  
14 contain the full name of the applicant, his social security number, his federal  
15 employer identification number, if applicable, his Louisiana Department of Revenue  
16 business account number, if applicable, his correct home address, and an accurate  
17 description and correct street address of the premises wherein the business or  
18 operation is to be conducted, which address shall be considered the proper address  
19 for all notices to the applicant or permittee required by this Chapter, and shall be  
20 accompanied by an affidavit of the applicant showing that he meets the qualifications

1 and conditions set out in R.S. 26:80. Original and renewal applications shall also be  
2 accompanied by a signed sales tax clearance from the ~~secretary of the Department~~  
3 ~~of Revenue, and the~~ sales tax collection agency or agencies in the parish in which the  
4 application is made, which clearance request shall be processed within seven  
5 business days.

6 \* \* \*

7 §79. Submission of applications; delay

8 All applications for state permits shall be mailed or delivered to the  
9 commissioner in Baton Rouge, Louisiana, and all applications for local permits shall  
10 be mailed or delivered to the respective local authorities. An applicant shall mail or  
11 deliver both his applications for state and local permits within twenty-four hours of  
12 each other. If he fails to do so, his state application may be withheld and the permits  
13 denied. Upon receipt of an application, the commissioner or the local authorities, as  
14 the case may be, shall stamp the day, month, and year received, and the  
15 commissioner shall verify that the applicant does not owe the state any delinquent  
16 sales taxes, penalties, or interest, excluding items under formal appeal pursuant to  
17 the applicable provisions of law. The commissioner and officers or employees  
18 specifically so authorized by the commissioner and local authorities may issue the  
19 permits immediately after proper investigation but, for a period of thirty-five days  
20 after issuance, such permits shall operate on a probationary basis subject to final  
21 action on, opposition to, or withholding of, the permits as hereinafter provided.

22 \* \* \*

23 §278. Contents of application for permit; commissioner power as ex officio notary

24 A. Applications for state and local wholesaler or retailer permits shall be in  
25 writing and sworn to and shall contain the full name of the applicant, his social  
26 security number, his federal employer identification number, if applicable, his  
27 Louisiana Department of Revenue business account number, if applicable, his correct  
28 home address, and an accurate description and correct address of the premises  
29 wherein the business or operation is to be conducted, which address shall be

1 considered the proper address for all notices to the applicant or permittee required  
 2 by this Chapter, and shall be accompanied by an affidavit of the applicant showing  
 3 that he meets the qualifications and conditions set out in R.S. 26:280, and that he has  
 4 no interest in a retail dealer establishment in the case of applicants for wholesaler  
 5 permits, and that he has no interest in a wholesaler dealer establishment in the case  
 6 of applicants for retail dealer permits unless such interest was held prior to July 31,  
 7 1946. Original and renewal applications shall be accompanied by a signed sales tax  
 8 clearance from the ~~secretary of the Department of Revenue and the~~ sales tax  
 9 collection agency or agencies in the parish in which the application is made, which  
 10 clearance request shall be processed within seven business days.

11 \* \* \*

12 §279. Submission of applications; delay

13 All applications for state permits shall be mailed or delivered to the  
 14 commissioner in Baton Rouge at the state capitol, and all applications for local  
 15 permits shall be mailed or delivered to the respective local authorities. An applicant  
 16 shall mail or deliver his applications for state and local permits within twenty-four  
 17 hours of each other. If he fails to do so, his state application may be withheld and  
 18 the permits denied. Upon receipt of an application, the commissioner or the local  
 19 authorities, as the case may be, shall stamp the day, month, and year received, and  
 20 the commissioner shall verify that the applicant does not owe the state any  
 21 delinquent sales taxes, penalties, or interest, excluding items under formal appeal  
 22 pursuant to the applicable provisions of law. The commissioner and officers or  
 23 employees specifically so authorized by the commissioner and local authorities may  
 24 issue the permits immediately after proper investigation but, for a period of  
 25 thirty-five days after receipt of the application, such permits shall operate on a  
 26 probationary basis subject to final action on opposition to, or withholding of, the  
 27 permit as hereinafter provided.

---

**DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

Arnold

HB No. 555

**Abstract:** Removes requirement for a sales tax clearance from the Department of Revenue to be submitted with original and renewal applications for low and high alcoholic content permits and authorizes the commissioner to verify an applicant's payment of state sales taxes.

Present law requires applications for state and local permits to engage in business or operations related to the sale of high and low alcoholic content beverages to be in writing, sworn to, and contain additional identifying information and accompanied by an affidavit regarding qualifications.

Present law retains proposed law.

Present law requires the original and renewal applications for high and low alcoholic content beverages to be accompanied by a signed sales tax clearance from the secretary of the Dept. of Revenue and the sales tax collection agency or agencies in the parish in which the application was made, which must be processed within seven days.

Proposed law retains present law except that it removes the requirement for the applicant to submit a signed sales tax clearance from the secretary of the Dept. of Revenue.

Present law requires all applications for state permits and all applications for local permits to be mailed or delivered to the commissioner or the local authorities respectively within 24 hours of each other and failure to timely mail the applications may result in the state application being withheld or denied.

Present law requires the commissioner or the local authorities to stamp the day, month, and year received upon receipt of the application.

Proposed law retains present law and adds a requirement for the commissioner to verify that the applicant does not owe the state any delinquent sales taxes, penalties, or interest, excluding items under formal appeal pursuant to applicable provisions of present law.

Present law authorizes the commissioner, officers, or authorized employees to issue the permits immediately after proper investigation, but requires a 35-day period of probation after issuance of the permit subject to final action on, opposition to, or withholding of the permits.

Proposed law retains present law.

(Amends R.S. 26:78(A), 79, 278(A), and 279)

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Judiciary to the original bill.

1. Removed the requirement for "current state and local" sales tax clearance to accompany each original and renewal alcoholic beverage application.

2. Added provisions of current law, previously deleted, that provide for the sales tax clearance from the sales tax collection agency or agencies in the parish in which the application was made to accompany original and renewal applications.
3. Added a provision to require the commissioner to verify information regarding the payment of an applicant's state sales taxes, penalties, or interest, excluding items under formal appeal.
4. Made technical amendments.