

RÉSUMÉ DIGEST

ACT 282 (HB 277)

2019 Regular Session

Lyons

Existing law requires the commissioner to suspend or revoke any alcohol permit of a dealer that fails to pay any sales taxes due to the state.

New law retains existing law and further requires the suspension or revocation of any permit of a dealer that fails to pay any of the following taxes:

- (1) Taxes on beverages of high alcoholic content.
- (2) Taxes on beverages of low alcoholic content.
- (3) Tobacco taxes.
- (4) Withholding taxes.
- (5) La. Stadium and Exposition District hotel occupancy taxes.
- (6) Ernest N. Morial New Orleans Exhibition Hall Authority taxes.

Effective upon signature of governor (June 11, 2019).

(Amends R.S. 26:91(B))