

2021 Regular Session

HOUSE BILL NO. 252

BY REPRESENTATIVE LANDRY

TAX CREDITS: Exempts certain beverages from state excise tax

1 AN ACT

2 To enact R.S. 26:424, relative to the excise tax on alcoholic beverages; to provide for the
3 excise tax on malt beverages and beverages of low alcoholic content; to establish an
4 exemption from excise taxes for certain malt beverages and beverages of low
5 alcoholic content; to provide for certain limitations; to provide for an effective date;
6 and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 26:424 is hereby enacted to read as follows:

9 §424. Exemption; malt beverages and beverages of low alcoholic content

10 The taxes levied on malt beverages pursuant to the provisions of R.S.
11 26:341(A)(4) and on beverages of low alcoholic content pursuant to the provisions
12 of R.S. 26:342 shall not apply on beverages produced by a brewer that produces less
13 than two hundred fifty thousand barrels of malt beverages or beverages of low
14 alcoholic content per year.

15 Section 2. This Act shall become effective on July 1, 2021.

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)]

HB 252 Original

2021 Regular Session

Landry

Abstract: Exempts malt beverages and beverages of low alcoholic content produced by brewers that produce less than 250,000 barrels of these beverages per year from excise taxes.

Present law provides for the levy of an excise tax on all beverages of low and high alcoholic content. The rate of the tax on malt beverages and beverages of low alcoholic content is \$12.50 per barrel containing not more than 31 standard gallons.

Proposed law retains present law as it relates to the rate of the excise tax on these beverages; however, proposed law establishes an excise tax exemption for malt beverages and beverages of low alcoholic content produced by brewers that produce less than 250,000 barrels of these beverages per year.

Effective July 1, 2021.

(Adds R.S. 26:424)