

2015 Regular Session

HOUSE BILL NO. 382

BY REPRESENTATIVES JACKSON, HUNTER, SMITH, COX, GAINES, HALL, AND ALFRED WILLIAMS

TAX/ALCOHOLIC BEVERAGE: Increases the state excise tax levied on certain alcoholic beverages

1 AN ACT

2 To amend and reenact R.S. 26:341(A)(1) through (3), relative to the state excise tax levied  
3 on certain alcoholic beverages; to provide for the tax rates levied on certain alcoholic  
4 beverages; to 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)(1) through (3) are hereby amended and reenacted to read  
7 as 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~~ one dollar and forty-five cents per liter.

12 (2) Sparkling wines; ~~forty-two~~ ninety-two and one-half 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~~ seven 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~~ thirteen cents per liter.

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

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Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor

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and subsequently approved by the legislature, this Act shall become effective on July 1,

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2015, or on the day following such approval by the legislature, whichever is later.

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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)]

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HB 382 Original

2015 Regular Session

Jackson

**Abstract:** Increases the amount of the state excise tax levied and collected on beverages of high alcoholic content handled in La.

Present law authorizes the levy of a state excise tax on beverages of high alcoholic content as follows:

- (1) Liquor at the rate of 66¢ per liter.
- (2) Sparkling wines at the rate of 42¢ per liter.
- (3) Still wines with an alcoholic content of not more than 14% at the rate of 3¢ per liter.
- (4) Still wines with an alcoholic content of more than 14% but less than 24% at the rate of 6¢ per liter.
- (5) Still wines with an alcoholic content greater than 24% at the rate of 42¢ per liter.

Proposed law changes present law by increasing the rate of the state excise tax on beverages of high alcoholic content as follows:

- (1) Liquor from 66¢ per liter to \$1.45 per liter.
- (2) Sparkling wines from 42¢ per liter to 92.5¢ per liter.
- (3) Still wines with an alcoholic content of not more than 14%, from 3¢ per liter to 7¢ per liter.
- (4) Still wines with an alcoholic content of more than 14% but less than 24%, from 6¢ per liter to 13¢ per liter.
- (5) Still wines with an alcoholic content greater than 24% from 42¢ per liter to 92.5¢ per liter.

Effective July 1, 2015.

(Amends R.S. 26:341(A)(1)-(3))