SLS 12RS-742 ORIGINAL

Regular Session, 2012

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SENATE BILL NO. 366

BY SENATOR MORRELL

ALCOHOLIC BEVERAGES. Provides relative to certain forms submitted with alcoholic beverage permit applications. (8/1/12)

AN ACT

2 To amend and reenact R.S. 26:78(A) and 278(A), relative to the contents of applications for 3 alcoholic beverage permits; to provide for the form of sales tax clearance to be submitted with each original and renewal alcoholic beverage application; and to 4 5 provide for related matters. 6 Be it enacted by the Legislature of Louisiana: 7 Section 1. R.S. 26:78(A) and 278(A) are hereby amended and reenacted to read as 8 follows: 9 §78. Content of application for permit; commissioner power as ex officio notary 10 A. Applications for state and local permits to engage in any business or 11 operation regulated by this Chapter shall be in writing and sworn to, and shall contain the full name of the applicant, his social security number, his federal 12

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employer identification number, if applicable, his Louisiana Department of Revenue

business account number, if applicable, his correct home address, and an accurate

description and correct street address of the premises wherein the business or

operation is to be conducted, which address shall be considered the proper address

for all notices to the applicant or permittee required by this Chapter, and shall be

Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

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accompanied by an affidavit of the applicant showing that he meets the qualifications and conditions set out in R.S. 26:80. Original and renewal applications shall also be accompanied by a signed current state and local sales tax clearance from the secretary of the Department of Revenue, and the sales tax collection agency or agencies in the parish in which the application is made, which clearance request shall be processed within seven business days.

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

A. Applications for state and local wholesaler or retailer permits shall be in writing and sworn to and shall contain the full name of the applicant, his social security number, his federal employer identification number, if applicable, his Louisiana Department of Revenue business account number, if applicable, his correct home address, and an accurate description and correct address of the premises wherein the business or operation is to be conducted, which address shall be considered the proper address for all notices to the applicant or permittee required by this Chapter, and shall be accompanied by an affidavit of the applicant showing that he meets the qualifications and conditions set out in R.S. 26:280, and that he has no interest in a retail dealer establishment in the case of applicants for wholesaler permits, and that he has no interest in a wholesaler dealer establishment in the case of applicants for retail dealer permits unless such interest was held prior to July 31, 1946. Original and renewal applications shall be accompanied by a signed current state and local sales tax clearance from the secretary of the Department of Revenue and the sales tax collection agency or agencies in the parish in which the application is made, which clearance request shall be processed within seven business days.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Cathy R. Wells.

DIGEST

<u>Present law</u> requires that applications for all original and renewal alcoholic beverage applications be accompanied by a signed sales tax clearance from the secretary of the Department of Revenue, and the sales tax collection agency or agencies in the parish in which the application is made. <u>Present law</u> requires such clearance request to be processed

within seven business days.

<u>Proposed laws</u> retain <u>present law</u> requirement of state and local sales tax clearances, but removes the requirement that sales tax clearances be signed by the secretary of the Department of Revenue, sales tax collection agency, or agencies in the parish in which the application is made.

<u>Proposed law</u> retains <u>present law</u> requirement that the clearance request be processed within seven business days.

Effective August 1, 2012.

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