

Regular Session, 2012

SENATE BILL NO. 366

BY SENATOR MORRELL

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

1 AN ACT

2 To amend and reenact R.S. 26:78(A), 79, 278(A), and 279, relative to the contents of  
3 applications for alcoholic beverage permits; to provide for the form of sales tax  
4 clearance to be submitted with each original and renewal alcoholic beverage  
5 application; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 26:78(A), 79, 278(A), and 279 are hereby amended and reenacted  
8 to read as 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  
12 contain the full name of the applicant, his social security number, his federal  
13 employer identification number, if applicable, his Louisiana Department of Revenue  
14 business account number, if applicable, his correct home address, and an accurate  
15 description and correct street address of the premises wherein the business or  
16 operation is to be conducted, which address shall be considered the proper address  
17 for all notices to the applicant or permittee required by this Chapter, and shall be

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

7 \* \* \*

8 §79. Submission of applications; delay

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

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

26 A. Applications for state and local wholesaler or retailer permits shall be in  
27 writing and sworn to and shall contain the full name of the applicant, his social  
28 security number, his federal employer identification number, if applicable, his  
29 Louisiana Department of Revenue business account number, if applicable, his correct

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

13 \* \* \*

14 §279. Submission of applications; delay

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

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

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DIGEST

Morrell (SB 366)

Present law 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. Present law requires such clearance request to be processed within seven business days.

Proposed law removes requirement of a sales tax clearance from the secretary of the Department of Revenue.

Present law provides relative to applications to the commissioner and respective local authorities for ATC permits.

Proposed law retains present law and requires the commissioner to verify that the applicant does not owe the state any sales taxes, penalties, or interest, excluding items under formal appeal.

Effective August 1, 2012.

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

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Judiciary B to the original bill.

1. Changes proposed law ~~from~~ requiring applicants, provide current state and local sales tax clearance to requiring applicants provide only local sales tax clearance.
2. Adds requirements that commissioner verify that applicant does not owe the state any delinquent sales tax.