

SENATE BILL NO. 366

BY SENATOR MORRELL

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AN ACT

To amend and reenact R.S. 26:78(A), 79, 278(A), and 279, relative to the contents of applications for 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 provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:78(A), 79, 278(A), and 279 are hereby amended and reenacted to read as follows:

§78. Content of application for permit; commissioner power as ex officio notary

A. Applications for state and local permits to engage in any business or 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 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 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 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.

\* \* \*

§79. Submission of applications; delay

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

16 \* \* \*

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

18 A. Applications for state and local wholesaler or retailer permits shall be in  
 19 writing and sworn to and shall contain the full name of the applicant, his social  
 20 security number, his federal employer identification number, if applicable, his  
 21 Louisiana Department of Revenue business account number, if applicable, his correct  
 22 home address, and an accurate description and correct address of the premises  
 23 wherein the business or operation is to be conducted, which address shall be  
 24 considered the proper address for all notices to the applicant or permittee required  
 25 by this Chapter, and shall be accompanied by an affidavit of the applicant showing  
 26 that he meets the qualifications and conditions set out in R.S. 26:280, and that he has  
 27 no interest in a retail dealer establishment in the case of applicants for wholesaler  
 28 permits, and that he has no interest in a wholesaler dealer establishment in the case  
 29 of applicants for retail dealer permits unless such interest was held prior to July 31,  
 30 1946. Original and renewal applications shall be accompanied by a signed sales tax

1 clearance from the ~~secretary of the Department of Revenue and the~~ sales tax  
2 collection agency or agencies in the parish in which the application is made, which  
3 clearance request shall be processed within seven business days.

4 \* \* \*

5 §279. Submission of applications; delay

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_