

2021 Regular Session

SENATE BILL NO. 47

BY SENATOR HENRY

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

ALCOHOLIC BEVERAGES. Changes reporting requirement to the Department of Revenue of the direct shipment of wine to a Louisiana consumer by an out-of-state wine producer, manufacturer, or retailer from monthly statements to quarterly statements. (7/1/21)

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AN ACT

To amend and reenact R.S. 26:359(D)(1) and (2), relative to wine shipped directly to consumers from certain out-of-state entities; to provide relative to reporting; to provide relative to the payment of certain taxes; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:359(D)(1) and (2) are hereby amended and reenacted to read as follows:

§359. Distribution of alcoholic beverages through wholesalers only

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D.(1) Any out-of-state wine producer, manufacturer, or retailer who sells and ships directly to a consumer in Louisiana pursuant to this Section shall file a statement ~~monthly~~ **quarterly** indicating the amount of sparkling wine or still wine shipped to the state of Louisiana with the secretary of the Department of Revenue. The statement shall be filed by ~~the~~ **January twentieth, April twentieth, July twentieth, and October** twentieth of each ~~month~~ **calendar year** and shall indicate the total number of bottles sold and shipped during the preceding ~~month~~ **three-month period**, the sizes of those bottles, the name brand of each sparkling

1 wine or still wine included in such shipments, the quantities of each sparkling wine
 2 or still wine included in such shipments, and the price of each item included in such
 3 shipments. All excise and sales and use taxes due to the state of Louisiana on the
 4 sparkling wine or still wine sold and shipped pursuant to this Section shall be
 5 remitted by company check drawn on an account in the name of the permit holder
 6 or by electronic funds transfer at the time of the filing of the required statement, and
 7 copies of all invoices transmitted with each shipment shall be attached to the
 8 statement. This statement shall be made on forms prescribed and furnished by the
 9 secretary of the Department of Revenue and shall include such other information as
 10 the secretary of the Department of Revenue may require.

11 (2) Upon the request of the commissioner, the secretary of the Department
 12 of Revenue may provide copies of the annual application or ~~monthly~~ **quarterly**
 13 statements filed by any out-of-state wine producer or manufacturer or retailer selling
 14 or shipping wine directly to a Louisiana consumer.

15 * * *

16 Section 2. This Act shall become effective on July 1, 2021, and the first quarterly
 17 statement and excise and sales and use taxes shall be due on October 20, 2021, relating to
 18 sales and shipments from the third calendar quarter of 2021; if vetoed by the governor and
 19 subsequently approved by the legislature, this Act shall become effective on July 1, 2021.

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Dawn Romero Watson.

DIGEST

SB 47 Original 2021 Regular Session Henry

Present law generally requires a three-tier system of distribution for alcoholic beverages. Requires manufacturers/producers of alcoholic beverages to provide their product to a distributor/wholesaler who then distributes the product to retailers for sale to consumers.

Present law provides an exception to the three-tier system for an out-of-state wine producer, manufacturer, or retailer to sell and ship product directly to a consumer in Louisiana when all taxes are paid in full and certain requirements are met. Requires an out-of-state wine producer, manufacturer, or retailer who satisfies the requirements of present law and sells and ships product directly to a consumer in Louisiana to file with the Dept. of Revenue a statement monthly indicating the amount of sparkling wine or still wine shipped to the state of Louisiana. Requires that the statement be filed by the 20th of each month and indicate the total number of bottles sold and shipped during the preceding month, the sizes of those bottles, the name brand of each sparkling wine or still wine included in such shipments, the

quantities of each sparkling wine or still wine included in such shipments, and the price of each item included in such shipments. Requires that all excise and sales and use taxes due to the state on the sparkling wine or still wine sold and shipped pursuant to present law be remitted by company check drawn on an account in the name of the permit holder or by electronic funds transfer at the time of the filing of the required statement, and copies of all invoices transmitted with each shipment attached to the statement. Provides that the statement shall be on forms prescribed and furnished by the secretary of the Department of Revenue and shall include such other information as the secretary may require.

Proposed law retains these provisions but changes the frequency of the filing of the statement from monthly to quarterly and changes the deadline for filing from the 20th of each month reflecting sales and shipment from the prior month to January 20th, April 20th, July 20th, and October 20th reflecting sales and shipments from the previous three-month period.

Present law provides that upon the request of the commissioner of the office of alcohol and tobacco, the secretary of the Department of Revenue may provide copies of the annual application or monthly statements filed by any out-of-state wine producer or manufacturer or retailer selling or shipping wine directly to a Louisiana consumer.

Proposed law changes the type of statements that may be requested from monthly statements to quarterly statements.

Effective July 1, 2021, and provides that the first quarterly statement shall be due October 20, 2021, reflecting sales and shipments directly to consumers from the third calendar quarter of 2021.

(Amends R.S. 26:359(D)(1) and (2))