

Regular Session, 2002

HOUSE BILL NO. 163

BY REPRESENTATIVE BROOME

TAX/ALCOHOLIC BEVERAGE: Levies an additional alcoholic beverage tax and dedicates the proceeds therefrom to certain purposes

1 AN ACT

2 To amend and reenact R.S. 26:344 and to enact R.S. 26:342.1 and 344.1,  
3 relative to the alcoholic beverage tax; to levy an additional alcoholic  
4 beverage tax; to create the Louisiana Addictive Disorders Fund; to  
5 provide for deposit of certain alcoholic beverage tax proceeds into the  
6 fund; to provide for use of monies in the fund; to provide for an  
7 effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 26:344 is hereby amended and reenacted and R.S.  
10 26:342.1 and 344.1 are hereby enacted to read as follows:

11 §342.1. Additional tax on certain alcoholic beverages

12 A. In addition to the taxes collected under authority of R.S.  
13 26:341, the following excise taxes are levied on all beverages of high  
14 alcoholic content handled in Louisiana:

15 (1) Liquors at the rate of one dollar and forty-six cents per liter.

16 (2) Sparkling wines at the rate of fifty-seven cents per liter.

17 (3) Still wines:



1 the taxable beverages are found. In no case, however, shall there be a  
2 duplication of taxation.

3 §344.1. Louisiana Addictive Disorders Fund

4 A. There is hereby established as a special fund in the state  
5 treasury the "Louisiana Addictive Disorders Fund", hereinafter referred  
6 to as the "fund". After compliance with the requirements of Article  
7 VII, Section 9(B) of the Constitution of Louisiana relative to the Bond  
8 Security and Redemption Fund, the state treasurer shall annually  
9 deposit in and credit to the fund an amount equal to fifty percent of the  
10 avails of the excise tax on alcoholic beverages provided for and  
11 collected under the authority of R.S. 26:341 and all of the avails of the  
12 excise tax on alcoholic beverages provided for and collected under the  
13 authority of R.S. 26:342.1. The monies in the fund shall be available  
14 for appropriation exclusively to the Department of Health and  
15 Hospitals, office of addictive disorders, for the treatment and  
16 prevention of addictive disorders. The monies in the fund shall be  
17 invested by the state treasurer in the same manner as monies in the state  
18 general fund. All earnings on investment of monies in the fund shall  
19 be credited to the fund. All unexpended and unencumbered monies  
20 remaining in the fund at the end of the fiscal year shall remain in the  
21 fund. The state treasurer shall report the status of the fund at least  
22 quarterly to the secretary of the Department of Health and Hospitals  
23 and the assistant secretary of the office of addictive disorders.

24 B. The monies appropriated from the fund shall not be used to  
25 displace, replace, or supplant appropriations from the state general fund  
26 below the amount of state general fund appropriations to the

1            Department of Health and Hospitals, office of addictive disorders, for  
2            Fiscal Year 2002-2003.

3            Section 2. This Act shall become effective on July 1, 2002; if vetoed  
4            by the governor and subsequently approved by the legislature, this Act shall  
5            become effective on July 1, 2002, or on the day following such approval by  
6            the legislature, whichever is later.

### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Broome

HB No. 163

**Abstract:** Levies an additional alcoholic beverage tax and dedicates the proceeds therefrom and 50% of the proceeds from the existing tax on certain alcoholic beverages to the La. Addictive Disorders Fund.

Present law provides for following rates of tax on beverages of high alcoholic content:

- (1)    Liquors - 66¢ per liter.
- (2)    Sparkling wines - 42¢ per liter.
- (3)    Still wines with not more than 14% alcohol - 3¢ per liter.
- (4)    Still wines with between 14% and 24% alcohol - 6¢ per liter.
- (5)    Still wines with more than 24% alcohol - 42¢ per liter.
- (6)    Malt beverages -\$10 per barrel.
- (7)    Native wines with between 14% and 24% alcohol - 6¢ per liter.
- (8)    Native wines with not more than 14% alcohol - 3¢ per liter.

Proposed law provides for an additional tax on alcoholic beverages of high alcoholic content at the following rates:

- (1)    Liquors - \$1.46 per liter.
- (2)    Sparkling wines - 57¢ per liter.
- (3)    Still wines with not more than 14% alcohol - 36¢ per liter.

- (4) Still wines with between 14% and 24% alcohol - 37¢ per liter.
- (5) Still wines with more than 24% alcohol - 57¢ per liter.
- (6) Malt beverages -\$21.50 per barrel.
- (7) Native wines - 13¢ per liter.

Present law provides for a tax on beverages of low alcoholic content handled in La. of \$10 per barrel.

Proposed law provides for an additional tax on beverages of low alcoholic content handled in La. of \$21.50 per barrel.

Proposed law creates the Louisiana Addictive Disorders Fund in the state treasury and dedicates 50% of present law alcoholic beverage taxes levied in R.S. 26:341, and all of the additional alcoholic beverage taxes to the fund. Provides that the monies in the fund shall be appropriated exclusively to the Dept. of Health and Hospitals, office of addictive disorders, for the treatment and prevention of addictive disorders.

Effective July 1, 2002.

(Amends R.S. 26:344; Adds R.S. 26:342.1 and 344.1)