

SIGNATURE REQUIRED

Deliver to RECIPIENT address only. No indirect delivery. Disregard any Signature Release. Recipient MUST be at least 21 years old, and not show signs of intoxication.

B. Reporting of Shipments

1. For each shipment made by an authorized manufacturer or retailer of sparkling or still wines that is shipped directly to any consumer in the state of Louisiana, the authorized manufacturer or retailer shall maintain the following records until December 31 of the year following the year in which the shipment was made. These records shall be available for inspection by the Department of Revenue upon request:

- a. an invoice detailing the transaction; and
- b. a certification, on a written form as specified by the secretary, by the person receiving the shipment that the recipient is 21 years of age or older.

2. Each certification required by §201.B.1.b must be signed and dated at the time of delivery to any consumer in Louisiana.

3. The carrier making the actual delivery of packages of sparkling or still wines shall forward copies of the bills of lading to the Excise Tax Division of the Louisiana Department of Revenue by the fifteenth day of the month following the month of delivery in the same manner as reports showing the handling of alcoholic beverages as required under R.S. 26:369.

AUTHORITY NOTE: Promulgated in accordance with R.S. 26:341, 26:344, and 26:359.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Excise Taxes Division, LR 25:526 (March 1999).

Chapter 2. Alcoholic Beverages

§203. Alcoholic Beverage Sales by Out-of-State Sellers to Louisiana Wholesalers – Registration and Electronic Reporting Procedures

A. Definitions. The following definitions are contained in R.S. 26:241 and correlate those contained in R.S. 26:364(B).

Alcoholic Beverages—shall have the same meaning as ascribed in R.S. 26:241(1)

High Alcoholic Content Beverages—shall have the same meaning as ascribed in R.S. 26:241(3)

Low Alcoholic Content Beverages—shall have the same meaning as ascribed in R.S. 26:241(4)

Out-of-State Manufacturers and Wholesalers—the distiller, the producer, the owner of the commodity at the

time it becomes a marketable product, the bottler, or the exclusive agent of any such distiller, producer, bottler or owner, located outside the jurisdictional territory of Louisiana, as described in R.S. 26:364(B).

B. Application.

1. All out-of-state manufacturers and wholesalers of high and low alcoholic content beverages must have registered and obtained authority for shipment of the alcoholic beverages into Louisiana for purchase by Louisiana licensed wholesale dealers through a permit issued by the Louisiana Office of Alcohol and Tobacco Control (ATC). Registration to ship must be filed with the Louisiana Department of Revenue (LDR) on revenue.louisiana.gov/TaxForms, Form R-5626, *Application for Authority to Ship Alcoholic Beverages into Louisiana*. Application forms must be sent electronically to atsapplications@la.gov.

2. Excepting Chapter 2 § 201 for direct shipments of sparkling or still wines to consumers, the rule applies to all distilled spirits, liquors, wines, beer, cider, mead, malt, and mixed or compounded products that contain more than one-half of one percent alcohol by volume (unless expressly excepted in R.S. 26:3) imported into Louisiana.

C. Reporting of shipments of alcoholic beverages into Louisiana

1. Out-of-state manufacturers and wholesalers of alcoholic beverages shall electronically submit a “notice of shipment” for sales of alcoholic beverages through the Louisiana Taxpayer Access Point (LaTAP), the Department’s online portal for administrative reporting.

2. Reporting Requirements: The reporting of sales and shipments to Louisiana licensed wholesale dealers shall be made on a monthly basis by the twentieth day of each month following the reporting period, if sales activity has occurred, and shall include the following information:

- a. Invoice date and number;
- b. Date of shipment;
- c. The name of the purchasing Louisiana licensed wholesale dealer, and address for delivery of shipment;
- d. For shipments of high content alcoholic beverages, the brand and type (with recognition of alcohol by volume), packaging (number of containers per case), size of the container (volume) as per R.S. 26:351, and number of cases, packages, or other units;
- e. For shipments of low content alcoholic beverages, the brand and type (with recognition of alcohol by volume), packaging (number of containers per unit, package, or case), size of container (volume), and number of cases, barrels, packages, or other units;

f. Method of transportation of the alcoholic beverages, i.e., United Parcel Service, Federal Express, U.S. Mailing, private carrier under a permit, *inter alia*.

3. The effective date of this Rule commences on January 1, 2026, and applies to all reportable sales by out-of-state manufacturers and wholesalers for shipments into Louisiana of high and low alcoholic content beverages during that month and thereafter.

4. If the out-of-state manufacturer or wholesaler can prove electronic filing of a report, or application for certification would create an undue hardship, the secretary may exempt the out-of-state manufacturer or wholesaler from filing the return, report, or application electronically.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 26:364(D).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 51:1869 (November 2025).

Chapter 3. Corporation Franchise Tax

§301. Imposition of Tax

A. General. Except as specifically exempted by R.S. 47:608, R.S. 47:601 imposes a corporation franchise tax, in addition to all other taxes levied by any other statute, on all domestic corporations, for the right granted by the laws of this state to exist as such an organization and on both domestic and foreign corporations for the enjoyment under the protection of the laws of this state of the powers, rights, privileges, and immunities derived by reason of the corporate form of existence and operation. Liability for the tax is created whenever any such organization qualifies to do business in this state, owns or uses any part of its capital, plant, or any other property in this state, whether owned directly or indirectly by or through a partnership, joint venture, or any other business organization of which the domestic or foreign corporation is a related party as defined in R.S. 47:605.1, through the buying, selling, or procuring of services in this state, or actually does business in this state through exercising or enjoying each and every act, power, right, privilege, or immunity as an incident to or by virtue of the powers and privileges acquired by the nature of such organizations.

1. The term *domestic corporation* shall include any of the following:

a. corporations, joint stock companies or associations, or other business organizations organized under the laws of the State of Louisiana which have privileges, powers, rights, or immunities not possessed by individuals or partnerships;

b. all entities taxed as corporations pursuant to 26 U.S.C. Subtitle A, Chapter 1, Subchapter C, for federal income tax purposes, notwithstanding any provisions of law to the contrary. Such entities will be treated and taxed in the same

manner that such entities are treated and taxed for federal income tax purposes.

2. Exclusions

a. Nothing in this subsection shall extend franchise tax liability to any limited liability company qualified and eligible to be taxed in accordance with the provisions of 26 U.S.C. Subtitle A, Chapter 1, Subchapter S on the first day of its fiscal or annual year or to any other entity that was acquired before January 1, 2014, but not earlier than January 1, 2012, by an entity that was taxed pursuant to 26 U.S.C. Subtitle A, Chapter 1, Subchapter S.

b. Examples

i. Other than through its ownership in Partnership B, Corporation A is not subject to Louisiana corporation franchise tax. Corporation A owns an interest in Partnership B, which is doing business in Louisiana. Corporation A would be subject to Louisiana corporation franchise tax.

ii. Other than through its ownership in Limited Liability Company B, Corporation A is not subject to Louisiana corporation franchise tax. Corporation A owns an interest in Limited Liability Company B, which is taxed as a partnership and is doing business in Louisiana or owns property located in Louisiana. Corporation A would be subject to Louisiana corporation franchise tax.

iii. Subsidiary is a domestic corporation doing business in Louisiana and is a 100 percent owned subsidiary of Parent. Parent is a domestic limited liability company doing business in Louisiana and elects to be taxed as an S corporation pursuant to I.R.C. § 1362 for federal income tax purposes. Subsidiary is a QSub, as provided for in I.R.C. §1361(b)(3). For Louisiana corporation franchise tax purposes, Parent would not be subject to the franchise tax, because Parent is a limited liability company, eligible to be taxed as an S corporation. Subsidiary would be subject to the franchise tax, because Subsidiary is a corporation.

B. With respect to foreign corporations, R.S. 12:306 generally grants such organizations authority to transact business in this state subject to and limited by any restrictions recited in the certificate of authorization, and in addition thereto provides that they shall enjoy the same, but no greater, rights and privileges as a business or nonprofit corporation organized under the laws of the state of Louisiana to transact the business which such corporation is authorized to contract, and are subject to the same duties, restrictions, penalties, and liabilities (including the payment of taxes) as are imposed on a business or nonprofit corporation organized under the laws of this state. In view of the grant of such rights, privileges, immunities, and the imposition of the same duties, restrictions, penalties, and liabilities on foreign corporations as are imposed on domestic corporations, the exercise of any right, privilege, or the enjoyment of any immunity within this state by a foreign