

NOTICE OF INTENT

Department of Revenue Tax Policy and Planning Division

Alcoholic Beverage Sales by Out-of-State Sellers to Louisiana Wholesalers – Registration and Electronic Reporting Procedures (LAC 61:I.203)

Under the authority of R.S. 47:1511 and 26:364(D), and in accordance with the Administrative Procedure Act, R.S. 49:950 *et seq.*, the Department of Revenue, Tax Policy and Planning Division, gives notice that rulemaking procedures have been initiated to propose adoption of LAC 61:I.203.

Louisiana Revised Statutes 26:364 requires the Department to obtain information on imported high and low alcoholic content beverages from out-of-state sellers to Louisiana wholesalers. Previously conveyed through U.S. Mail, the proposed Rule requires out-of-state manufacturers and wholesale sellers to submit reports on sales and shipments by electronic means through the Louisiana Taxpayer Access Point (LaTAP).

This rule is written in plain language to increase transparency.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

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 20th 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

Family Impact Statement

The Rule will not have a measurable impact on family as defined by R.S. 49:972(D) or on family formation, stability and autonomy, as the regulation only changes the method by which out-of-state sellers are currently reporting sales made to Louisiana licensed wholesalers of high and low content alcoholic beverages from mailing to electronic means. The Rule should have no other known or foreseeable impact on:

1. The stability of the family.
2. The authority and rights of parents regarding the education and supervision of their children.
3. The functioning of the family.
4. Family earnings and family budget.
5. The behavior and personal responsibility of children.
6. The ability of the family or a local government to perform this function.

Poverty Impact Statement

The proposed Rule has no known impact on poverty as described in R.S. 49:973.

Small Business Impact Analysis

The proposed Rule has no known or foreseeable measurable impact on small businesses as described in R.S. 49:974.4.

Provider Impact Statement

The Rule has no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.
2. The total direct and indirect effect on the cost to the provider to provide the same level of service.
3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

All interested persons may submit written data, views, or comments regarding this proposed rule to Johnette L. Martin, Attorney, Tax Policy and Planning Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098. Written comments will be accepted until 4:30 p.m., Wednesday, September 24, 2025.

Public Hearing

A public hearing will be held on October 1, 2025, at 2 o'clock p.m. in the LaBelle Room located on the 1st floor of the LaSalle Building, 617 North Third Street, Baton Rouge, Louisiana. An

individual with a disability wishing to participate in the public hearing and in need of assistance should notify Johnette L. Martin, 225-219-4920, johnette.martin@la.gov, seven (7) days in advance of the public hearing for accommodation to be arranged.

Richard Nelson
Secretary of Revenue

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULE**

**RULE TITLE: Alcoholic Beverage Sales by Out-of-State Sellers to Louisiana Wholesalers –
Registration and Electronic Reporting Procedures**

In accordance with Section 953 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. The following summary statements, based on the attached worksheets, will be published in the Louisiana Register with the proposed agency rule.

**I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL
GOVERNMENTAL UNITS (Summary)**

Implementation of the proposed regulation is anticipated to increase one-time expenditures in the Department of Revenue (LDR) by \$25,200 SGR in FY 26. The proposed regulation requires the development of a portal on the Louisiana Taxpayer Access Point (LaTAP) to receive monthly notices of shipping from out-of-state manufacturers and wholesalers for electronic submission of records of high and low alcoholic content beverages shipped to Louisiana licensed wholesale dealers. Act 498 of the 2025 Regular Session of the Louisiana Legislature allows the Secretary of LDR to prescribe how records are submitted, instead of the currently used written documentation and mail procedures. The creation of the portal will cost approximately \$25,200. This sum is currently within the budgeted amount of departmental funds dedicated by contract to the upgrading of electronic transmission and storage faculties of LDR's reporting system. The cost is limited to the impact upon the state and will not affect local governmental units.

**II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL
GOVERNMENTAL UNITS (Summary)**

There are no anticipated effects on revenue collections of state or local governments. The proposed regulation changes only the method of data collection by LDR.

**III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED
PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)**

Persons, small businesses, or non-governmental groups will directly benefit from the proposed regulation. Currently, out-of-state manufacturers and wholesalers selling alcoholic content beverages to Louisiana licensed wholesale dealers must prepare and mail paper reports immediately upon shipment of all sales with descriptive content information and shipping details. Under the proposed rule, out-of-state manufacturers and wholesalers will be able to input information into an electronic template provided by LDR on its website, which is anticipated to simplify their workload, reduce paperwork, and avoid the cost of postage. Submission will only be required on a monthly basis documenting sales and shipments of the reporting period, if activity has occurred.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated or foreseen impact on competition or employment.

Richard Nelson
Secretary
Department of Revenue

Alan Boxberger
Legislative Fiscal Officer
Legislative Fiscal Office