

Revenue Information Bulletin No. 26-009

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Administrative

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

The Department of Revenue has adopted Louisiana Administrative Code 61:I.203 to change how out-of-state sellers report sales of high and low alcoholic content beverages to Louisiana wholesalers. The regulation applies to all distilled spirits, liquors, wines, beer, cider, mead, malt, and mixed or compounded products containing more than one-half of one percent alcohol by volume (unless expressly excepted in R.S. 26:3) that are imported into Louisiana. The revised reporting procedures take effect January 1, 2026.

Reporting requirements:

The regulation requires out-of-state wholesalers and manufacturers to submit sales information electronically through the Department's website rather than by U.S. mail. Sellers must file a "Notice of Shipment" through the [Louisiana Taxpayer Access Point \(LaTAP\)](#).

Out-of-state wholesalers and manufacturers include any distiller, producer, owner of the commodity at the time it becomes marketable, bottler, or exclusive agent of any of the foregoing, located outside Louisiana's jurisdiction.

Additionally, Act 498 of the 2025 Regular Session amended R.S. 26:364(C) to allow out-of-state sellers to report sales on a cumulative basis no later than the 20th day of the month following the month in which the sale or sales occur. Previously, reporting was required immediately upon shipment.

Report content:

Information required for submission through LaTAP includes:

- a. Invoice date and number;
- b. Date of shipment;
- c. The name of the purchasing Louisiana licensed wholesale dealer and delivery address;

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- d. For high content alcoholic beverages: brand and type (including alcohol by volume), packaging (number of containers per case), container size (volume) as per R.S. 26:351, and number of cases, packages, or other units;
- e. For low content alcoholic beverages: brand and type (including alcohol by volume), packaging (number of containers per unit, package, or case), container size (volume), and number of cases, barrels, packages, or other units;
- f. Method of transportation (e.g., United Parcel Service, Federal Express, U.S. Mail, private permitted carrier, or similar method).

Registration requirements:

All out-of-state sellers shipping alcoholic beverages into Louisiana for purchase by licensed wholesale dealers must obtain an out-of-state alcohol manufactures/suppliers permit issued by the Louisiana Office of Alcohol and Tobacco Control (ATC).

In addition, an initial application must be filed with the Department of Revenue using Form R-5626, *Application for Authority to Ship Alcoholic Beverages into Louisiana*, available on the Department's website [here](#).

The completed application should be submitted to Excise.Inquiries@LA.gov. Please note that this application is filed only once.

To file, access the LaTAP website, select "Business Reporting," and follow the link for "File My Notice of Alcoholic Shipments." A LaTAP account is not required to submit monthly reports. For assistance with reporting, please call 1-855-307-3893.

Questions regarding this Bulletin should be sent to Excise.Inquiries@LA.gov. Please include RIB 26-XXX in the subject line of an email sent regarding this Bulletin.

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Secretary