



Revenue Information Bulletin No. 12-011
January 4, 2012
Excise Tax
Act 327 Permits Direct Shipments of Alcoholic Beverages to
Louisiana Consumers

During the 2011 Regular Session of the Louisiana Legislature, Act 327 amended the provisions of Louisiana Revised Statute 26:359 related to wine being shipped from outside Louisiana direct to Louisiana consumers. More specifically, Act 327 increased the volume of wine that may be shipped directly to a consumer in Louisiana from forty-eight bottles per address to one hundred forty-four bottles by adult person per household. The bottles size allowed to be shipped is seven hundred fifty milliliter bottles. Act 327 is applicable wine producers, wholesalers or retailers. Additionally, pursuant to La. R.S. 26:359 (B)(1)(i), a wine producer or manufacturer can only direct ship if they are not directly or indirectly subject to an agreement with a Louisiana wholesaler for any product they produce or supply.

Beginning January 1, 2012, wine producers, manufactures or out of state retailers who sell or ship directly to a consumer in Louisiana shall be required to:

1. File a statement quarterly indicating the amount of wine shipped into Louisiana.
2. File the statement by the 20th of January, April, July and October.
3. Include the total number of bottles, size of bottles, brand name and quantities of that brand and the price in the statement.
4. Pay with a company check or by electronic funds transfer.
5. Include copies of invoices with the statement.

This statement shall be filed using form R-5696.

The Department of Revenue will apply the provisions to reporting periods beginning on or after January 1, 2012. Therefore, the first reporting period for 2012 will be a quarterly report covering the activities occurring in January, February, and March 2012 and said report will be due April 20th. Subsequent periods will be for the subsequent calendar quarters and the reports will be due the 20th day of the month following the end of the quarter being reported. The information to be reported on the quarterly returns is the same information currently required for the monthly reports. *Any activity occurring during December 2011 is still to be reported on a monthly basis, and that report is due by January 20, 2012.*

If you need additional information, please contact Special Programs, Excise Section at (225) 219-7656, option 2.

Cynthia Bridges
Secretary

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