



Revenue Information Bulletin No. 12-016
March 16, 2012
Excise Tax

**Act 327 Permits Direct Shipments of Alcoholic Beverages to
Louisiana Consumers**

Act 327 of the 2011 Regular Session of the Louisiana Legislature amended the provisions of La. R.S. 26:359 related to wine being shipped 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; allows retailers and manufacturers located inside or outside Louisiana to ship direct to Louisiana consumers; and changed the filing requirements from monthly to quarterly. The bottle size allowed to be shipped is seven hundred fifty milliliter bottles. Act 327 is applicable to wine producers, wholesalers and retailers. Act 327 does not alter La. R.S. 26:359(B)(1)(i), which provides 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, manufacturers and 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 which is provided by the Department once the wine producer, manufacturer or out-of-state retailer makes an application (R-8695) with the Department for authority to ship product direct to consumers. The application (R-8695) to apply for authority to ship direct to consumers is available on the Department's website.

The Department of Revenue will apply the provisions referenced above 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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