

2025 Regular Session

LSLI Disposition Sheet for Title 26

Effective date is August 1, 2025 unless otherwise noted

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<u>LSA-R.S.</u>	<u>Effect</u>	<u>Act No.</u>	<u>Section</u>	<u>Sp. Eff. Dt.</u>
√ 26:81.1 -----	Enact-----	503 -----	1	
√ 26:241(18)-----	Amend-----	207 -----	1	
√ 26:281.1-----	Enact-----	503 -----	1	
√ 26:351(3)(a)-----	Amend-----	310 -----	1	
√ 26:351(3)(c)-----	Enact-----	310 -----	1	
√ 26:351(4)(a)-----	Amend-----	310 -----	1	
√ 26:364(C)-----	Amend-----	498 -----	1	07/04/2025 ✓
√ 26:496-----	Enact-----	308 -----	1	
√ 26:926.1-----	Amend-----	274 -----	1	

Approved by UV on 8/12/25  
(Attorney)

RW on 9/19/2025  
(Revisor)

# ACT 503

**ENROLLED**

2025 Regular Session

HOUSE BILL NO. 481

BY REPRESENTATIVE PHELPS

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Classification RS 26**

1 AN ACT

2 To enact R.S. 26:81.1 and 281.1, relative to limitations of the issuance of certain alcohol  
3 beverage permits; to prohibit the issuance of alcoholic beverage permits in certain  
4 areas; to provide for a temporary moratorium; to provide for an effective date; to  
5 provide for exceptions; and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 26:81.1 and 281.1 are hereby enacted to read as follows:

11 §81.1. Limitation on issuance of permits

12 A. Beginning on August 1, 2025, and ending on December 31, 2026, no  
13 permits for the sale of alcoholic beverages under this Chapter shall be granted within  
14 the boundaries of District 3 of the Louisiana House of Representatives.

15 B. The provisions of this Section shall apply only to a licensed premises of  
16 a Class B or Class C permit that contains less than five thousand square feet of public  
17 habitable floor area.

18 C. Any valid permits existing on August 1, 2025, may continue and be  
19 renewed if the permit holder remains in compliance with all other provisions of law  
20 and local ordinances. A permit holder shall not be issued permits for additional  
21 locations within the boundaries of District 3 of the Louisiana House of  
22 Representatives. However, if any such permit holder ceases to operate as a business

or if any such permit holder fails to maintain a valid permit for any reason and for any period of time, the permit holder shall not be entitled to a renewal of the permit.

\* \* \*

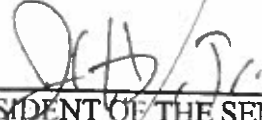
§281.1. Limitation on issuance of permits

A. Beginning on August 1, 2025, and ending on December 31, 2026, no permits for the sale of alcoholic beverages under this Chapter shall be granted within the boundaries of District 3 of the Louisiana House of Representatives.

B. The provisions of this Section shall apply only to a licensed premises of a Class B or Class C permit that contains less than five thousand square feet of public habitable floor area.

C. Any valid permits existing on August 1, 2025, may continue and be renewed if the permit holder remains in compliance with all other provisions of law and local ordinances. A permit holder shall not be issued permits for additional locations within the boundaries of District 3 of the Louisiana House of Representatives. However, if any such permit holder ceases to operate as a business or if any such permit holder fails to maintain a valid permit for any reason and for any period of time, the permit holder shall not be entitled to a renewal of the permit.

  
\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

  
\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

# ACT 207

**ENROLLED**

2025 Regular Session

HOUSE BILL NO. 563

BY REPRESENTATIVE LACOMBE AND SENATORS HENRY, MILLER, AND TALBOT

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Edits To: RS 26 Pgs. 2  
Note:

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## AN ACT

To amend and reenact R.S. 26:241(18), relative to manufacturers or brewers; to provide for the definition of manufacturers or brewers; to provide for the sale and service of the products of manufacturers or brewers; to provide for regulations; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:241(18) is hereby amended and reenacted to read as follows:

### §241. Definitions

The following terms have the respective meanings ascribed to them except in those instances where the context indicates a different meaning:

\* \* \*

(18) "Manufacturer or brewer" means any person who, directly or indirectly, personally or through any agency, person, or establishment, engages in the making, blending, rectifying, brewing, or other processing of alcoholic beverages in Louisiana or outside the state for shipments to licensed wholesale dealers within the state subject to the provisions of R.S. 26:364. A manufacturer or brewer who operates a brewing facility entirely located in the state of Louisiana may sell or serve:

(a) only ~~Only~~ those products brewed at that facility to the public only at that facility for consumption on or off the premises but not for resale. The total amount of such sales to the public for any given month shall not exceed ten percent of the total amount of product brewed at that facility monthly or two hundred fifty barrels,



# ACT 310

ENROLLED

2025 Regular Session

HOUSE BILL NO. 212

BY REPRESENTATIVES ORGERON AND STAGNI

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## AN ACT

To amend and reenact R.S. ~~26:351(3)(a)~~ and ~~(4)(a)~~ and to enact R.S. 26:351(3)(c), relative to container sizes for beverages of high alcohol content; to provide for a maximum number of containers allowed; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:351(3)(a) and (4)(a) are hereby amended and reenacted and R.S. 26:351(3)(c) is hereby enacted to read as follows:

§351. Limitation on size of containers of beverages of high alcoholic content; standards of fill

Except for wines, no manufacturer or wholesaler in this state shall have in his possession any beverages of high alcoholic content outside of his bonded stockroom unless they are in containers of no greater capacity than one and seventy-five one hundredths liters. The standards of fill shall be the following:

\* \* \*

1 (3)(a) Distilled spirits, whether domestically bottled or imported, subject to  
 2 the metric standard of fill prescribed in Paragraph (1) of this Section shall be packed  
 3 with the following number of containers per shipping case or container:

Container sizes	Containers per case
1.75 liters	6
1.00 liters	not more than 12
750 milliliters	not more than 12
700 milliliters	<u>not more than 12</u>
375 milliliters	<u>not more than 24</u>
355 milliliters	24
200 milliliters	<u>not more than 48</u>
100 milliliters	<u>not more than 48</u>
50 milliliters	60
50 milliliters	120

\* \* \*

16 (c) The provisions of this Paragraph shall not apply to package spirit-based  
 17 beverages with an alcohol content below six percent.

18 (4)(a) Wines bottled subject to the standards of fill prescribed in Paragraph  
 19 (2) of this Section shall be packed with the following number of containers per  
 20 shipping case or shipping container:

Container sizes	Containers per case
5 through 20 liters	1
4 liters	4
3 liters	<del>4</del> <u>not more than 6</u>
1.5 liters	<u>not more than 6</u>
1 liter	<u>not more than 12</u>
750 milliliters	<u>not more than 12</u>
500 milliliters	12
375 milliliters	24
355 milliliters	24

**CODING:** Words in **struck through** type are deletions from existing law; words **underscored** are additions.

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250 milliliters

24


200 milliliters

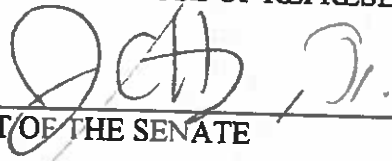
not more than 48

187 milliliters

48

\* \* \*

  
\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

  
\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_

# ACT 498

ENROLLED

2025 Regular Session

HOUSE BILL NO. 404

BY REPRESENTATIVE WILLARD

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Edits To: RS 47 Pgs. 35-7  
Note: NOTE § 8

## AN ACT

To amend and reenact R.S. 26:364(C) and R.S. 47:301.4(B)(1), 1621(D)(1), 1624(A)(1), and 1676(C)(4), (D)(4)(a)(i) and (ii), (b), and (c), (E), and (F)(1), to enact R.S. 47:31(6), 301.4(C)(4) and (5), 303.1(D), and 1621(K), and to repeal R.S. 47:296.1 and 1624(A)(2), relative to tax administration; to provide for powers and duties of the Department of Revenue; to provide for administration of income, sales and use, and alcoholic beverage taxes; to provide relative to refunds of overpayments of taxes; to prohibit payment of interest on refunds of certain sales tax overpayments; to provide for sourcing of certain sales; to provide relative to the functions of the office of debt recovery; to repeal outdated references and expired provisions of law; to provide for retroactive application of certain provisions of law; to provide for definitions; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:364(C) is hereby amended and reenacted to read as follows:

§364. Receipt of alcoholic beverages to avoid tax prohibited; out-of-state manufacturers and wholesalers to obtain written authority to make shipment and furnish notice of shipment; enforcement

\* \* \*

C. The shipper shall prepare and ~~mail~~ submit, in the manner prescribed by the secretary, a notice of shipment to the secretary, and a copy to the Louisiana dealer, not later than the twentieth day of the month following the date of movement from the point of origin. The notice must show ~~such~~ information concerning the

1 alcoholic beverages and the means of transportation as may be specified in  
2 regulations.

3 \* \* \*

4 Section 2. R.S. 47:303.1(D) is hereby enacted to read as follows:

5 §303.1. Direct Payment Numbers

6 \* \* \*

7 D. Notwithstanding any other provision of law to the contrary, the interest  
8 provided for in R.S. 47:337.80 and 1624 shall not accrue on any overpayment  
9 resulting from the payment of sales and use tax on exempt purchases by a taxpayer  
10 holding a DP number until one hundred eighty days after the later of the due date of  
11 the return, the filing date of the return or claim for refund on which the overpayment  
12 is claimed, or the date the tax was paid.

13 \* \* \*

14 Section 3. R.S. 47:301.4(B)(1) is hereby amended and reenacted and R.S.  
15 47:301.4(C)(4) and (5) are hereby enacted to read as follows:

16 §301.4. Sales transaction sourcing rules

17 \* \* \*

18 B.(1) Definitions. For purposes of this Section, the following terms have the  
19 meanings ascribed to them unless the context indicates otherwise:

20 (a) "Drop shipment sale" means a sales transaction in which goods are  
21 shipped directly to the customer by a third party. Drop shipment sales include sales  
22 in which a dealer accepts an order for goods from a customer and places the order  
23 with a third party, and the third party delivers or causes to be delivered the goods  
24 directly to the dealer's customer.

25 (a)(b) "Receive" or "receipt" means taking possession of tangible personal  
26 property, making first use of services, or taking possession or making first use of  
27 digital products by the purchaser or purchaser's designee.

28 (b)(c) "Use of digital products" means the location of the first act within this  
29 state by which the taxpayer, as a consumer, views, accesses, downloads, possesses,  
30 stores, opens, manipulates, or otherwise uses or enjoys a digital product.

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Section 10. This Section and Sections 2 and 7 of this Act shall become effective on July 1, 2025.

Section 11. This Section and Sections 1, 3, 4, 6, and 8 of this Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Section and Sections 1, 3, 4, 6, and 8 of this Act shall become effective on the day following such approval.

*EFF. DATE 7/4/2025*

  
\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

  
\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_

**ACT 308**

**ENROLLED**

2025 Regular Session

HOUSE BILL NO. 113

BY REPRESENTATIVE WYBLE

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AN ACT

To enact R.S. 26:496, relative to the sale of alcoholic beverages in Washington Parish; to provide for the sale or consumption of certain alcoholic beverages in Washington Parish; and to provide for related matters.

Notice of intention to introduce this Act has been published as provided by Article III, Section 13 of the Constitution of Louisiana.

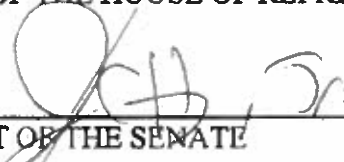
Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:496 is hereby enacted to read as follows:

§496. Sale of alcoholic beverages in Washington Parish

Notwithstanding any provision to the contrary of this Part, Chapter 3 of this Title, or any other law, but subject to the provisions of Chapters 1 and 2 of this Title, the governing authorities of Washington Parish and any municipality within Washington Parish may regulate but shall not prohibit the sale or consumption of high or low alcohol content beverages in Washington Parish.

  
\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

  
\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_

# ACT 274

ENROLLED

2025 Regular Session

HOUSE BILL NO. 412

BY REPRESENTATIVE ROMERO

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Classification RS 26

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AN ACT

2

To amend and reenact R.S. 26:926.1, relative to alternative nicotine products; to provide for  
3 a directory; and to provide for related matters.

3

4

Be it enacted by the Legislature of Louisiana:

5

Section 1. R.S. 26:926.1 is hereby amended and reenacted to read as follows:

6

§926.1. Vapor product and alternative nicotine product directory

7

A. Every vapor product manufacturer ~~and alternative nicotine product~~  
8 manufacturer whose products are sold in this state, whether directly or through a  
9 wholesale dealer, retail dealer, or similar intermediary or intermediaries, shall  
10 execute and deliver on a form prescribed by the commissioner a certification to the  
11 commissioner affirming, under penalty of perjury, either of the following:

10

11

12

(1) The product was on the market in the United States as of August 8, 2016,  
13 and the manufacturer has applied for a marketing order pursuant to 21 U.S.C. 387j  
14 for the vapor product or alternative nicotine product by submitting a premarket  
15 tobacco product application on or before September 9, 2020, to the United States  
16 Food and Drug Administration, hereinafter referred to in this Section as "FDA", and  
17 either of the following is true:

18

(a) The premarket tobacco product application for the vapor product ~~or~~  
19 ~~alternative nicotine product~~ remains under review by the FDA.

19

20

(b) The FDA has issued a no marketing order for the vapor product ~~or~~  
21 ~~alternative nicotine product~~, but the agency or a federal court has issued a stay order  
22 or injunction during the pendency of the manufacturer's appeal of the no marketing

21

22

1 order, or the order has been appealed either to the FDA or a challenge to the order  
2 filed with a federal court and the appeal or challenge is still pending.

3 (2) The manufacturer has received a marketing order or other authorization  
4 under 21 U.S.C. 387j for the vapor product or ~~alternative nicotine product~~ from the  
5 FDA.

6 B. Every alternative nicotine product manufacturer whose products are sold  
7 in this state, whether directly or through a wholesale dealer, retail dealer, or similar  
8 intermediary or intermediaries, shall execute and deliver on a form prescribed by the  
9 commissioner a certification to the commissioner affirming, under penalty of  
10 perjury, either of the following:

11 (1) The product was on the market in the United States as of April 14, 2022,  
12 and the manufacturer has applied for a marketing order pursuant to 21 U.S.C. 387j  
13 for the vapor product or alternative nicotine product by submitting a premarket  
14 tobacco product application on or before May 14, 2022, to the FDA, and either of  
15 the following is true:

16 (a) The premarket tobacco product application for the alternative nicotine  
17 product remains under review by the FDA.

18 (b) The FDA has issued a no marketing order for the alternative nicotine  
19 product, but the agency or a federal court has issued a stay order or injunction during  
20 the pendency of the manufacturer's appeal of the no marketing order, or the order has  
21 been appealed either to the FDA or a challenge to the order filed with a federal court  
22 and the appeal or challenge is still pending.

23 (2) The manufacturer has received a marketing order or other authorization  
24 under 21 U.S.C. 387j for the alternative nicotine product from the FDA.

25 B: C. In addition to the requirements of ~~Subsection~~ Subsections A and B of  
26 this Section, each manufacturer shall provide a copy of the cover page of the  
27 premarket tobacco application with evidence of receipt of the application by the FDA  
28 or a copy of the cover page of the marketing order or other authorization issued  
29 pursuant to 21 U.S.C. 387j, whichever is applicable.

1           ~~C. D.~~ Any manufacturer submitting a certification pursuant to ~~Subsection A~~  
2           Subsection A or B of this Section shall notify the commissioner within thirty days  
3           of any material change to the certification, including issuance by the FDA of any of  
4           the following:

5                     (1) A market order or other authorization pursuant to 21 U.S.C. 387j.

6                     (2) An order requiring a manufacturer to remove a product from the market  
7                     either temporarily or permanently.

8                     (3) Any notice of action taken by the FDA affecting the ability of the new  
9                     product to be introduced or delivered into interstate commerce for commercial  
10                    distribution.

11                    (4) Any change in policy that results in a product no longer being exempt  
12                    from federal enforcement oversight.

13           ~~D. E.~~ The commissioner shall develop and maintain a directory listing all  
14           vapor product manufacturers and alternative nicotine product manufacturers that  
15           have provided certifications that comply with Subsection A and B of this  
16           Section and all products that are listed in those certifications.

17           ~~E. F.~~ The commissioner shall do all of the following:

18                     (1) Make the directory available for public inspection on the public website  
19                     of the office of alcohol and tobacco control.

20                     (2) Update the directory as necessary in order to correct mistakes and to add  
21                     or remove vapor product manufacturers and alternative nicotine product  
22                     manufacturers or products manufactured by those manufacturers.

23                     (3) Send monthly notifications to each wholesale dealer, retail dealer, and  
24                     manufacturer of vapor products and manufacturer of alternative nicotine products  
25                     that has qualified or registered with the commissioner, by electronic communication,  
26                     containing a list of all changes that have been made to the directory in the previous  
27                     month. In lieu of sending monthly notifications, the commissioner may make the  
28                     information available in a prominent place on the public website of the office of  
29                     alcohol and tobacco control.

1 F. ~~G.~~ Notwithstanding ~~Subsection A~~ Subsections A and B of this Section, if  
2 a vapor product manufacturer or alternative nicotine product manufacturer can  
3 demonstrate to the commissioner that the FDA has issued a rule, guidance, or any  
4 other formal statement that temporarily exempts a vapor product or alternative  
5 nicotine product from the federal premarket tobacco application requirements, the  
6 vapor product or alternative product may be added to the directory upon request by  
7 the manufacturer if the manufacturer provides sufficient evidence that the vapor  
8 product or alternative nicotine product is compliant with the federal rule, guidance,  
9 or other formal statement, as applicable.

10 G. H. Each certifying vapor product manufacturer or alternative nicotine  
11 product manufacturer shall pay an initial fee of one hundred dollars per product stock  
12 keeping unit or SKU to offset the costs incurred by the commissioner for processing  
13 the certifications and operating the directory. The commissioner shall collect an  
14 annual renewal fee of one hundred dollars per product stock keeping unit or SKU to  
15 offset the costs associated with maintaining the directory and satisfying the  
16 requirements of this Section. The fees received pursuant to this Section by the  
17 commissioner shall be used by the office of alcohol and tobacco control exclusively  
18 for processing the certifications and operating and maintaining the directory.

19 H. I. Beginning on the date that the commissioner makes the directory  
20 available for public inspection on the public website of the office of alcohol and  
21 tobacco control as provided in Subsection ~~E~~ F of this Section, a vapor product  
22 manufacturer or alternative nicotine product manufacturer who offers for sale a  
23 vapor product or alternative nicotine product not listed on the directory is subject to  
24 a one thousand dollar daily fine for each vapor product or alternative nicotine  
25 product offered for sale in violation of this Section until the offending product is  
26 removed from the market or until the offending product is properly listed on the  
27 directory.

28 I. J(1) The sale, possession, or transportation of vapor products or  
29 alternative nicotine products not listed on the directory by any person, including a


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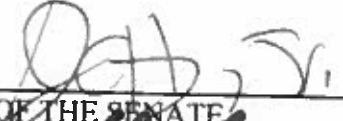
permitted wholesale dealer or retail dealer, shall be subject to provisions of R.S. 47:858, 859, and 860 as if such wholesale dealer or retail dealer did not possess a valid permit.

(2) Each unit of vapor product or alternative nicotine product sold or offered for sale, possessed, or transported shall constitute a separate violation for purposes of Paragraph (1) of this Subsection.

~~J. K.~~ Any other violation of this Section shall result in a fine of five hundred dollars per offense.

~~K. L.~~ The commissioner shall adopt rules for the implementation and enforcement of this Section.

  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

  
PRESIDENT OF THE SENATE

  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 11, 2025