

Instructions for the High Alcoholic Content Wholesale Dealer Excise or License Tax Return

- Line 1. Enter the volume of alcoholic beverages first handled in New Orleans. For beverages of high alcoholic content, the volume should be report in gallons in Columns A through Column C.
- Line 2. Convert liters of beverages reported on Line 1, Column A to gallons by multiplying Line 1 by 0.26417205, the conversion factor of liters to gallons.
- Line 3. Tax Rate-Alcoholic Beverages
- Line 4. Compute local tax due. Multiply Line 2, Column A through C by the tax rates shown on Line 3.
- Line 5. According to Chapter 10-544(d), returns filed timely are allowed a discount of taxes due. The discount is 6%, 1% is retained by the Department of Finance to cover cost of administration. Multiply Line 4 by 5%.
- Line 6. Subtract the discount for filing timely (line 5) from the tax due (line 4). If LATE, enter zero (\$0.00).
- Line 7. Penalty. If the tax return is filed late a penalty is assessed on the tax due. Returns filed from the 21st to the 30th of the month due, a penalty of 5% is due on the tax calculated on line 6. If returns are remitted after the 30th of the month, a 20% penalty is due on the tax calculated on line 6 of the return.
- Line 8. Enter the total of Line 8, Columns A through C.
- Line T1. Total Payment Due. Total of Line 8, Columns A, B and C.

Definitions:

“Beverages of low alcoholic content” means alcoholic beverages containing not more than six (6%) percent by volume.

“Beverages of high alcoholic content” means alcoholic beverages containing more than six (6%) percent by volume.

Tax Rates

Tax is levied on all beverages of high and low alcohol content handled in Orleans Parish of the state of Louisiana. City of New Orleans Code 10-501 provides the tax rates for beverages of alcoholic content listed below according to classification:

Classification	Tax Rates
Liquors, sparkling wines, still wines more than 24% by volume	\$ 0.40/GALLON
Still wines with an alcohol content of 14%-24% by volume	\$ 0.10/GALLON
Still wine having an alcoholic content under 14% by volume	\$ 0.05/GALLON
All beverages of low alcoholic content, 6% or less by volume	\$1.50 PER STANDARD 31-GALLON BARREL

Conversions

Units
1 LITER = 0.2641 GALLONS
1 OUNCE = 0.0295735297 LITER

Mail return and payment to the following address:

City of New Orleans
Bureau of Revenue
1300 Perdido St., Room 1W15
New Orleans, LA 70112