

Date of Notice: June 18, 2019

**RE: NOTIFICATION OF CHANGES TO DIRECT WINE SHIPMENTS TO CONSUMERS**

Dear Louisiana Taxpayer:

This letter is to inform you of Act 181 of the 2019 Regular Session of the Legislature which amended LA R.S. 26:85(6) and 359(B)(1)(c), and enacted LA R.S. 26:2(3.1) and 241(2.1) relative to the bottle-size limitation on containers of wine shipped directly to consumers.

Effective July 1, 2019, wine producers who operate one or more wineries may sell and ship directly to a consumer in Louisiana provided that the total amount of sparkling wine or still wine shipped to any single household address does not exceed twelve cases of wine per adult person per household address per calendar year. A "case of wine" is defined as nine liters of wine by volume which may be packaged in any of the following ways:

- (a) Twelve 750-milliliter bottles.
- (b) Six 1.5-liter bottles.
- (c) Three 3-liter bottles.

The maximum allowable annual volume of 108 liters per adult per household address per calendar year remains unchanged.

Questions concerning the direct shipment of wines to Louisiana consumers should be directed to the Louisiana Department of Revenue's Taxpayer Compliance-Excise Division at 225-219-7656, option 2, then 1.

Sincerely,

Louisiana Department of Revenue  
Taxpayer Compliance-Sales Severance Excise Withholding Tax Unit