

John Bel Edwards
Governor



Juana Lombard
Commissioner

State of Louisiana
Department of Revenue

May 14, 2012

RE: Importation of Alcoholic Beverages for Personal Consumption

To Whom it Concerns:

It is the function of the Louisiana Office of Alcohol and Tobacco Control to regulate alcoholic beverage products affecting the “stream of commerce” within the State. It is beyond the jurisdiction of this agency to regulate alcoholic beverage products which do not enter the stream of commerce and are intended solely for personal consumption. Simply stated, there is no apparent provision of Title 26 of the Louisiana Revised Statutes which expressly addresses importation of alcoholic beverages for personal consumption.

Please note that you may be subject to tax liabilities on alcoholic beverages imported into the state of Louisiana for personal consumption. Please contact the Louisiana Department of Revenue at (225) 219-7656 for information regarding your potential tax obligations.

Sincerely,

Juana Lombard, Commissioner
LA Office of Alcohol and Tobacco Control

