

Subject Liquor posting
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Overview

H.F. 2693 would allow the commissioner of revenue to not post a taxpayer for late filing or payment of tax under the liquor posting statute if the taxpayer owns a business affected by the executive order closing bars, restaurants, and other places of public accommodation.

Under the state's liquor posting law, a taxpayer that is delinquent in making a return or payment of certain business taxes is publicly listed. A liquor manufacturer or wholesaler is then prohibited from selling or delivering alcoholic beverages to a taxpayer on the list.

Liquor posting applies to the following taxes:

- corporate franchise tax
- minimum fee
- withholding tax
- taxes applicable to certain S corporations (taxes on built-in gains, capital gains, and passive investment income)
- sales and use taxes, including local sales taxes and local option sales taxes

Summary

Section	Description
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| 1 | <p>No obligation to list on liquor posting.</p> <p>Grants the commissioner of revenue permissive authority to post a delinquent taxpayer if the taxpayer owns a business that was closed due to the recent executive order closing places of public accommodation. Liquor posting is mandatory under current law for taxpayers who are ten days or more delinquent in filing certain returns or paying certain taxes.</p> |
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Section **Description**

Effective date: Taxes and returns due after January 31, 2020, and before four months from the date the executive order expires.



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