

Bobby Jindal
Governor



Cynthia Bridges
Secretary

Troy Hebert
Commissioner

State of Louisiana
Department of Revenue

November 28, 2011

To: All Beer & Liquor Wholesalers
From: Troy Hebert, Commissioner
Louisiana Office of Alcohol & Tobacco Control
Re: Breakage

Dear Wholesalers:

The Office of Alcohol and Tobacco Control (“ATC”) has been asked to clarify whether a wholesale distributor is responsible for what is called breakage by a retailer. ATC defines breakage as product that is on a retailer’s shelves that the retailer has legally purchased. ATC’s on-going interpretation and policy is that once the product is delivered and invoiced to the retailer that the product belongs to the retailer and any breakage that occurs after this point is the retailer’s responsibility. Any interpretation otherwise would be in contradiction to the provisions of the Louisiana Alcoholic Beverage and Control Law.

This does not include the exceptions afforded to dated products of low alcohol content that are exchanged when out dated as has been normal practice.

Sincerely,

Troy Hebert, Commissioner
Louisiana Office of Alcohol & Tobacco Control

