FISCAL IMPACT STATEMENT ON BILL NO. H.3554, as Amended

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TO: The Honorable Larry A. Martin, Chairperson, Senate Judiciary Committee

FROM: State Budget Division, Budget and Control Board

ANALYSTS: K. Earle Powell

DATE: April 9, 2013 SBD: 2013233

AUTHOR: Representative Cole PRIMARY CODE CITE: 61-4-1515

SUBJECT: Beer & Wine

ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

BILL SUMMARY:

House Bill 3554, as amended, which relates to sampled or sales of beer for on-premises consumption in conjunction with tours of breweries. This Bill specifies that fourteen percent alcohol by weight is the maximum that may be offered for on-premises consumption; allows for the sale of sixty-four ounces of beer to a consumer every twenty-four hours; provides the beer must be sold at the approximate retail price; and provides that appropriate taxes must be remitted. Currently, breweries may offer samples with or without cost; a sample cannot be more than two ounces per brand of beer with over eight percent alcohol by weight and no more than four ounces of beer with under eight percent alcohol by weight.

EXPLANATION OF IMPACT:

The Department of Revenue indicates there is no fiscal impact with the adoption of this Bill.

LOCAL GOVERNMENT IMPACT:

None.

SPECIAL NOTES:

None.

Approved by:

Brenda Hart

Assistant Director, State Budget Division