



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Bill Number: H. 4006 Introduced on March 2, 2021
Author: G.M. Smith
Subject: Act 167 of 2020 Sunset Extension
Requestor: Senate Judiciary
RFA Analyst(s): Payne
Impact Date: May 12, 2021

Fiscal Impact Summary

This bill will not have a fiscal impact on the Department of Revenue, as the department will continue administering the Section 2 provision of Act 167 of 2020 using existing personnel and appropriations.

This bill will not have a fiscal impact on alcohol sales or licensing taxes, as the provision being extended has been in effect since September 2020 and did not result in a material change to tax collections.

Explanation of Fiscal Impact

Introduced on March 2, 2021

State Expenditure

This bill amends Section 2.B. of Act 167 of 2020, to extend the sunset provision from May 31, 2021 to May 31, 2022. Section 2 of Act 167 permits breweries in this state to sell up to five hundred and seventy-six ounces of beer manufactured on their premises at retail for off-premise consumption. The provision extended by this bill has been in effect since September 29, 2020. DOR has indicated that extending the sunset of this provision of the act will not have a fiscal impact on the expenditures of the department.

State Revenue

Act 167 of 2020 was signed by the Governor and went into effect September 29, 2020. DOR indicated that any increase in alcohol sales resulting from the act were minimal and did not have a material fiscal impact on tax collections. Therefore, this bill will not have a revenue impact to the General Fund, Federal Funds, or Other Funds.

Local Expenditure

N/A

Local Revenue

N/A

Frank A. Rainwater, Executive Director