

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 6920
BILL NUMBER: SB 442

NOTE PREPARED: Dec 30, 2008
BILL AMENDED:

SUBJECT: Sunday Carryout by Microbreweries.

FIRST AUTHOR: Sen. Simpson
FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: GENERAL
 DEDICATED
FEDERAL

IMPACT: State & Local

Summary of Legislation: This bill allows a microbrewery to sell the brewery's beer for carryout on Sunday.

Effective Date: July 1, 2009.

Explanation of State Expenditures: This bill could increase administrative expenditures for the Alcohol and Tobacco Commission (ATC) by requiring the ATC to amend rules governing issuance of a brewer's permit. It is estimated that the ATC will be able implement this provision with its existing level of resources.

Explanation of State Revenues: This bill allows a brewer to sell beer for carryout on Sundays to a consumer at a quantity of not more than one-quarter barrel. To the extent that the provision of this bill increases alcoholic beverage sales, collections of alcoholic beverage excise taxes could increase. Any impact on Sales Tax revenue is expected to be minimal since any additional purchases of alcohol would likely reduce consumer spending on other sales taxable items.

The alcoholic beverage excise taxes are distributed in varying amounts to the following funds: state General Fund, the Post War Construction Fund, the Enforcement and Administration Fund, the Addiction Services Fund, and the Wine Grape Market Development Fund. The state retains 50% of the General Fund distribution of beer and wine excise tax revenue. The remainder is distributed to cities and towns based on population.

Explanation of Local Expenditures:

Explanation of Local Revenues: See *Explanation of State Revenues*.

State Agencies Affected: ATC.

Local Agencies Affected: Cities and Towns.

Information Sources:

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