

Department of Planning and Budget

2014 Fiscal Impact Statement

1. Bill Number: SB596ER

House of Origin	<input type="checkbox"/> Introduced	<input type="checkbox"/> Substitute	<input type="checkbox"/> Engrossed
Second House	<input type="checkbox"/> In Committee	<input type="checkbox"/> Substitute	<input checked="" type="checkbox"/> Enrolled

2. Patron: Marsden

3. Committee: Passed Both Houses

4. Title: Alcoholic Beverage Control (ABC); state license tax on certain brewery licensees.

5. Summary: Establishes the state and local license tax for breweries that manufacture no more than 500 barrels of beer during the licensing year. For such breweries, the state license tax is \$350 per licensing year and the local license tax is \$250. The bill also establishes the local license tax at a rate not exceed \$1,000 for breweries that manufacture more than 500 barrels of beer during the year.

6. Budget Amendment Necessary: No

7. Fiscal Impact Estimates: Final (see Item #8)

8. Fiscal Implications: According to ABC, the provisions of this legislation are not expected to create a material fiscal impact on agency operations.

9. Specific Agency or Political Subdivisions Affected: ABC

10. Technical Amendment Necessary: No

11. Other Comments: None

RMT