

Department of Planning and Budget

2014 Fiscal Impact Statement

1. Bill Number: HB283

House of Origin ☐ Introduced ☐ Substitute ☐ Engrossed
Second House ☒ In Committee ☐ Substitute ☐ Enrolled

2. Patron: Albo

3. Committee: Senate Committee on Rehabilitation and Social Services

4. Title: Alcoholic Beverage Control (ABC); suspension of license for local tax delinquency.

5. Summary: Authorizes the ABC Board to suspend or revoke the license of a licensee who is delinquent for a period of 90 days or more in the payment of any taxes, or any penalties or interest related thereto, lawfully imposed by the locality where the licensed business is located, as certified by the treasurer, commissioner of the revenue, or finance director of such locality, unless (i) the outstanding amount is de minimis; (ii) the licensee has pending a bona fide application or appeal with respect to such taxes, penalties, or interest; or (iii) the licensee has entered into a payment plan approved by the same locality to settle the outstanding liability.

6. Budget Amendment Necessary: No

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

8. Fiscal Implications: Under the proposed legislation, ABC would be responsible for suspending or revoking the license of a licensee who is 90 days or more delinquent on any valid local tax or penalty unless specific exceptions are met.

According to the Department, it is anticipated that this proposed legislation will increase the workloads of the ABC licensing and investigations units. However, the agency is unable to determine if the increase in workload would necessitate the need for additional personnel. ABC would likely have to develop a statewide system or a locality specific system to retrieve the necessary data from local revenue and tax collection departments to implement the provisions of this legislation. At this time, the cost to establish a data collection system is not quantifiable.

9. Specific Agency or Political Subdivisions Affected: ABC

10. Technical Amendment Necessary: No

11. Other Comments: According to the Department, the proposed legislation could have an impact on the ABC Hearings division should suspensions or revocations result in appeals or administrative hearings.

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