



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2025 Biennium

Bill information:	
HB0097 - Generally revise laws related to alcohol (Buttrey, Edward)	
Status:	
As Amended in House Committee	

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|---|--|--|
| <input type="checkbox"/> Significant Local Gov Impact | <input type="checkbox"/> Needs to be included in HB 2 | <input type="checkbox"/> Technical Concerns |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts | <input type="checkbox"/> Dedicated Revenue Form Attached |

FISCAL SUMMARY

	<u>FY 2024</u> <u>Difference</u>	<u>FY 2025</u> <u>Difference</u>	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
State Special Revenue	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$10,000	\$0	\$0	\$0
State Special Revenue	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	\$10,000	\$0	\$0	\$0

Description of fiscal impact: HB 97 as amended adds clarifying language for winery taxes and liquor price reductions, revises the definition of a small brewery, and requires Department of Revenue approval and a fee for additional buildings to be used to serve alcoholic beverages on a golf course. The fees collected from additional approved golf course buildings would increase general fund by about \$10,000 in FY 2024.

FISCAL ANALYSIS

Assumptions:

1. HB 97 as amended clarifies that a winery is required to pay tax on table wine sold to an agency liquor store.
2. This bill clarifies the 8% reduction on the posted price of liquor applies to regular products only as defined by the Department of Revenue in administrative rule.
3. This bill revises the definition of "small brewery" to include brewers that produce not less than 200 gallons but no more than 60,000 barrels.
4. This bill allows wineries to sell their product to agency liquor stores.
5. This bill would require the Department of Revenue to approve and charge a fee for additional buildings to be used to serve alcoholic beverages on a golf course.

6. The Department of Revenue would likely charge a \$200 one-time fee through administrative rule for approval and use of these additional buildings on a golf course.
7. The Department of Revenue is estimating approximately 50 additional buildings would likely be pursued for approval by licensees.
8. The fees from these 50 additional buildings would increase general fund revenue by about \$10,000.
9. This bill would have an immediate effective date.

	<u>FY 2024</u> <u>Difference</u>	<u>FY 2025</u> <u>Difference</u>	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>
<u>Fiscal Impact:</u>				
<u>Expenditures:</u>				
TOTAL Expenditures	\$0	\$0	\$0	\$0
<u>Funding of Expenditures:</u>				
General Fund (01)	\$0	\$0	\$0	\$0
State Special Revenue (02)	\$0	\$0	\$0	\$0
TOTAL Funding of Exp.	\$0	\$0	\$0	\$0
<u>Revenues:</u>				
General Fund (01)	\$10,000	\$0	\$0	\$0
State Special Revenue (02)	\$0	\$0	\$0	\$0
TOTAL Revenues	\$10,000	\$0	\$0	\$0
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures):</u>				
General Fund (01)	\$10,000	\$0	\$0	\$0
State Special Revenue (02)	\$0	\$0	\$0	\$0

 _____ Sponsor's Initials	<u>2-3-23</u> _____ Date	 _____ Budget Director's Initials	<u>2-2-23</u> _____ Date
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