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FISCAL IMPACT REPORT

SPONSOR: Maes DATE TYPED: 01/23/00 HB
 SHORT TITLE: Decrease Microbrewer Liquor Excise Tax SB 32
 ANALYST: Eaton

REVENUE

Estimated Revenue		Subsequent Years Impact	Recurring or Non-Rec	Fund Affected
FY00	FY2001			
	\$ (24.6)	\$ (26.9)	Recurring	General Fund
	\$ (9.2)	\$ (10.0)	Recurring	Local DWI Grant

(Parenthesis () Indicate Revenue Decreases)

SOURCES OF INFORMATION

Taxation and Revenue Department (TRD)

SUMMARY

Synopsis of Bill

This bill decreases the state liquor excise tax rate on beer manufactured or produced by a microbrewer from \$0.25/gallon to \$0.08/gallon.

Significant Issues

FISCAL IMPLICATIONS

This bill would reduce revenues by \$26.9 thousand and \$10.0 thousand on a full year basis, affecting the General Fund and the Local DWI Grant Fund respectively.

ADMINISTRATIVE IMPLICATIONS

Minor impact due to tax form changes, computer system changes and taxpayer education initiatives. No additional agency appropriation will be required.

JBE/gm