

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION
Revision 1

April 12, 2017

TO: Honorable John Kuempel, Chair, House Committee on Licensing & Administrative Procedures

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB47** by Guillen (Relating to the status of powdered alcohol as an alcoholic beverage for purposes of the Alcoholic Beverage Code.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend the Alcoholic Beverage Code to include powdered alcohol as an alcoholic beverage. It is assumed the costs associated with implementing the provisions of the bill could be absorbed within existing resources.

If powdered alcohol were to be taxed as an alcoholic beverage, there would be an indeterminate revenue gain to the state.

The bill would take effect September 1, 2017.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 458 Alcoholic Beverage Commission

LBB Staff: UP, CL, AI, FR, SD