

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

March 27, 2017

TO: Honorable Kelly Hancock, Chair, Senate Committee on Business & Commerce

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **SB1760** by Creighton (Relating to product tastings of alcoholic beverages on certain permitted premises.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend the Alcoholic Beverage Code to allow the holder of a distiller's and rectifier's permit or the agent or employee of the holder of a distiller's and rectifier's permit to conduct distilled spirits product tastings on the premises of the holder of a package store permit, a mixed beverage permit, or a private club registration permit. The holder of the distiller's and rectifier's permit would be required to pay the taxes owed on the distilled spirits used for the sampling or product tasting, as required under Chapter 183, Tax Code. The bill would also repeal certain provisions of the Alcoholic Beverage Code that relate to the 48 hour posting requirement prior to a tasting event by certain permit holders.

It is assumed that any costs associated with implementing the provisions of the bill could be absorbed within existing resources.

The bill would take effect September 1, 2017.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts, 458 Alcoholic Beverage Commission

LBB Staff: UP, CL, AI, FR