



## FISCAL NOTE

### Senate Bill 285

Committee: Economic Development and  
Tourism

Sponsor: Senator Andrew Jones

Analyst: Tiffany Weaver

Date: 05/17/2023

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**Senate Bill 285** as passed the Senate could increase administrative obligations of the Alcoholic Beverage Control (ABC) Board to issue wine festival licenses to 501(c) organizations and other nonprofit organizations, as defined by rule of the board; however, any increased obligations would be offset, wholly or in part, by the \$50 wine festival license fee currently collected by the Board. This bill would also reduce the \$15 wine festival participant license fee to \$10, which would reduce potential fee receipts collected by the Board by a small, undetermined amount.

In addition, this bill would increase receipts to the Board, local governments, the State General Fund, the Department of Human Resources, and the Department of Mental Health by an undetermined amount dependent upon the amount of mead sold and taxed at the same rate as table wine, as provided by this bill. This bill also provides further for the collection and remittance of all state and local sales and use taxes, and other taxes due on the sale of wine at wine festivals to the Department of Revenue and/or appropriate local government; and prohibits the requirement of a county or municipal business license or alcoholic beverage licensure fee as a condition to participate in a wine festival.

This bill could increase the administrative obligations of county and municipal governing bodies by an undetermined amount to audit wine festival licensees and wine festival participant licensees for sales tax remittances.