



FISCAL NOTE

Senate Bill 309

Committee: Fiscal Responsibility & Economic
Development

Sponsor: Senator Steve Livingston

Analyst: Tiffany Weaver

Date: 04/10/2024

Senate Bill 309 as introduced would increase the additional state sales tax on the sale of alcoholic beverages sold at retail by Alcoholic Beverage Control Board stores from 2% to the combined county and municipal general sales tax rates levied or assessed in the county and municipality where the transaction occurs. The combined average of the county and municipality tax rates is 5.33%. Based on fiscal year 2022 data, this would increase receipts to county general funds by an estimated \$5.1 million and municipal general funds by an estimated \$6.7 million.