



## FISCAL NOTE

### Senate Bill 309

Committee: Ways and Means General Fund

Sponsor: Senator Steve Livingston

Analyst: Tiffany Weaver

Date: 04/29/2024

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