



FISCAL NOTE

Senate Bill 316

Committee: ENACTED

Sponsor: Senator Bobby Singleton

Analyst: Tiffany Weaver

Date: 12/11/2025

Senate Bill 316 (Act 2025-413) as enacted will increase receipts to the State General Fund by: (1) an undetermined amount dependent upon the number of new educational tourism distillery licenses issued by the Alcoholic Beverage Control (ABC) Board pursuant to this act, at \$1,000 per licensee; (2) an estimated \$11,500 if all current beer and wine license holders purchase both a beer wholesaler license and a wine wholesaler license at an additional \$350 per license pursuant to the provisions of this act; and (3) an undetermined amount from any penalties and late fees imposed on certain licensees pursuant to the provisions of this act.

The provisions of this act will also increase receipts to the Public Welfare Trust Fund, the Alabama Special Mental Health Fund, the State General Fund and to counties and municipalities by an undetermined amount dependent upon the markup and tax imposed upon all liquor manufactured on the premises of an educational tourism distillery licensee that is dispensed or sold at retail for on-premises or off-premises consumption pursuant to the provisions of this act.

This act will also increase the obligations of the ABC Board by an undetermined amount to inspect new licensees, establish forms, and adopt rules to enforce the provisions of this act.