

### Fiscal Estimate - 2011 Session

- Original       Updated       Corrected       Supplemental

<b>LRB Number</b> 11-2947/1		<b>Introduction Number</b> SB-205	
<b>Description</b> Relating to: the manufacture of wine and fermented malt beverages not offered for sale			
<b>Fiscal Effect</b>			
<b>State:</b>			
<input type="checkbox"/> No State Fiscal Effect			
<input type="checkbox"/> Indeterminate			
<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Increase Existing Revenues	<input checked="checked" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget	
<input type="checkbox"/> Decrease Existing Appropriations	<input type="checkbox"/> Decrease Existing Revenues	<input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Create New Appropriations		<input type="checkbox"/> Decrease Costs	
<b>Local:</b>			
<input type="checkbox"/> No Local Government Costs			
<input type="checkbox"/> Indeterminate			
1. <input type="checkbox"/> Increase Costs		3. <input type="checkbox"/> Increase Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs		4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
5. Types of Local Government Units Affected			
<input type="checkbox"/> Towns	<input type="checkbox"/> Village	<input type="checkbox"/> Cities	
<input type="checkbox"/> Counties	<input type="checkbox"/> Others	0	
<input type="checkbox"/> School Districts	<input type="checkbox"/> WTCS Districts		
<b>Fund Sources Affected</b>		<b>Affected Ch. 20 Appropriations</b>	
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS			
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	<b>Date</b>
DOR/ Robert Schmidt (608) 267-9892		Paul Ziegler (608) 266-5773	10/13/2011

## Fiscal Estimate Narratives

DOR 10/13/2011

LRB Number	11-2947/1	Introduction Number	SB-205	Estimate Type	Original
<b>Description</b> Relating to: the manufacture of wine and fermented malt beverages not offered for sale					

### Assumptions Used in Arriving at Fiscal Estimate

Current law does not require an individual to hold a permit, or pay occupational taxes, to manufacture wine or fermented malt beverages at the individual's place of residence if the wine and beverages are consumed by the individual, their family and guests, so long as the individual receives no compensation.

Under the bill, individuals would not be required to hold a permit, or pay occupational taxes, to manufacture wine or fermented malt beverages at a business primarily engaged in selling supplies and equipment used by home brewers or winemakers or to taste on-site beer and wine at such a business so long as the beverage is not offered for sale. Also under the bill, individuals would not be required to hold a permit, or pay occupational taxes, to manufacture wine or fermented malt beverages for educational purposes, or allow on-site tasting, so long as the beverage is not offered for sale.

The bill is not expected to have any significant impact on state tax revenues or administrative expenses.

### Long-Range Fiscal Implications