

Fiscal Estimate - 2015 Session

Original
 Updated
 Corrected
 Supplemental

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|---|---|
| LRB Number 15-4031/1 | Introduction Number AB-0624 |
| Description Retaining invoices for the sale of malt beverages and intoxicating liquors and the local option for issuing liquor licenses | |

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| Fiscal Effect | |
| State: | |
| <input checked="" type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations | <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Decrease Costs |
| Local: | |
| <input checked="" type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <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 <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts |

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|--|---------------------------------------|
| Fund Sources Affected | Affected Ch. 20 Appropriations |
| <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS | |

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| Agency/Prepared By DOR/ Robert Schmidt (608) 266-5773 | Authorized Signature Robert Schmidt (608) 266-5773 | Date 1/6/2016 |
|---|--|-------------------------|

Fiscal Estimate Narratives

DOR 1/6/2016

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|---|------------------|---------------------|----------------|---------------|-----------------|
| LRB Number | 15-4031/1 | Introduction Number | AB-0624 | Estimate Type | Original |
| Description Retaining invoices for the sale of malt beverages and intoxicating liquors and the local option for issuing liquor licenses | | | | | |

Assumptions Used in Arriving at Fiscal Estimate

RECORDKEEPING REQUIREMENTS

Current law requires any person who manufactures, distributes, transports, stores, or sells intoxicating liquor (distilled spirits, hard cider, or wine) or beer to keep complete and accurate records of such transactions. DOR has promulgated administrative rules that require retailers to retain copies of invoices covering all purchases of beer and intoxicating liquor for two years from the date of the invoice.

The bill modifies the recordkeeping requirements in statute and administrative rule so that retailers may retain records in electronic form only.

This provision is not expected to have any fiscal effect.

LOCAL OPTION FOR ISSUING LIQUOR LICENSES

Under current law, municipalities may hold referenda that would allow or disallow the municipality to issue retail licenses for the sale of beer or intoxicating liquor. Current law also allows municipalities to determine, through a referendum, whether a liquor store operated by the municipality should cease operation.

The bill removes the authority of municipalities to hold such referenda. The bill also removes current law provisions that allow residents of a residence district (any compact, contiguous territory within a municipality where not less than 100 and not more than 750 qualified electors reside) within the municipality to file a petition to prohibit the municipality from issuing retail licenses within the district.

This provision is not expected to have any fiscal effect.

Long-Range Fiscal Implications