

Fiscal Estimate Narratives

DOR 10/10/2011

LRB Number	11-2653/1	Introduction Number	AB-0290	Estimate Type	Original
Description 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