

**State Impact**

Passage of this bill could increase beer tax collections by \$2,308,000 in FY 2004 and by \$2,825,000 in FY 2005. The Tax Commission would require an annual appropriation of \$3,200 from "Fixed Collections" to implement the provisions of the bill. The bill requires that \$3,044,000 of beer tax collections be deposited in the newly created Alcoholic Beverage Enforcement and Treatment Restricted Account in FY 2004 (\$3,479,000 in FY 2005). The bill shifts the required appropriation of \$3,044,000 in FY 2004 (\$3,479,000 in FY 2005) from the General Fund and will now be appropriated from the new Restricted Account.

	<u>FY 04 Approp.</u>	<u>FY 05 Approp.</u>	<u>FY 04 Revenue</u>	<u>FY 05 Revenue</u>
General Fund	(\$3,044,000)	(\$3,479,000)	(\$736,000)	(\$654,000)
Fixed Collections	\$3,200	\$3,200	\$0	\$0
Restricted Funds	\$3,044,000	\$3,479,000	\$3,044,000	\$3,479,000
<b>TOTAL</b>	<u><u>\$3,200</u></u>	<u><u>\$3,200</u></u>	<u><u>\$2,308,000</u></u>	<u><u>\$2,825,000</u></u>

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**Individual and Business Impact**

Beer tax will increase by \$3 a barrel beginning in FY 2004.

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