



Fiscal Note
S.B. 132 2nd Sub. (Salmon)
 2019 General Session
 Beer Amendments
 by Stevenson, J. (Knotwell, John.)



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(912,100)	\$153,700	\$(758,400)

State Government

UCA 36-12-13(2)(b)

Revenues	FY 2019	FY 2020	FY 2021
General Fund	\$0	\$(912,100)	\$(912,100)
General Fund, One-Time	\$(5,100)	\$158,800	\$(2,900)
GFR - Alc Bev Enf and Treatment	\$0	\$0	\$352,000
Liquor Control Fund	\$5,100	\$72,700	\$60,400
Restricted Accounts and Funds	\$0	\$(413,100)	\$(413,100)
Total Revenues	\$0	\$(1,093,700)	\$(915,700)

Enactment of this legislation could reduce the year-end transfer to the General Fund from the Liquor Control Fund by \$854,600 beginning in FY 2020 as the result of the lost markup revenue. There is also a potential reduction in restricted fund revenue in the following amounts: School Lunch \$356,100; Parents Empowered \$21,400, and State Bureau of Investigation \$35,600. Enactment of this legislation could increase the General Fund by \$174,000 one time from the increase tax on beer. These funds accrue to the Alcoholic Beverage Control Enforcement and Treatment Restricted account beginning in FY 2021. Enactment of this legislation could also decrease the year-end transfer from the General Fund to the liquor control fund by \$57,500 ongoing and by \$5,100 one-time in FY 2019, \$15,200 in FY 2020, and \$2,900 in FY 2021 due to the costs of administration identified below.

Expenditures	FY 2019	FY 2020	FY 2021
Liquor Control Fund	\$5,100	\$72,700	\$60,400
Total Expenditures	\$5,100	\$72,700	\$60,400

Enactment of this legislation could cost the Department of Alcoholic Beverage Control \$57,500 ongoing, \$5,100 one-time in FY 2019, \$15,200 in FY 2020, and \$2,900 FY 2021 for staff support to the workgroup established in the bill.

	FY 2019	FY 2020	FY 2021
Net All Funds	\$(5,100)	\$(1,166,400)	\$(976,100)

Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

Individuals & Businesses

UCA 36-12-13(2)(d)

Consumers of beer products identified in the bill will see a tax increase of \$.30 per 31-gallon barrel of beer and heavy beer. However, they will also experience reduced costs as the markup on beer will no longer be applied on the products identified.

Regulatory Impact

UCA 36-12-13(2)(e)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

Performance Note

JR4-2-404

No performance note required for this bill

Notes on Notes

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.