

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 3354 - SB 3464**

February 9, 2010

**SUMMARY OF BILL:** Authorizes the sale of alcoholic beverages for on-premises consumption at a facility that offers sleeping accommodations, has a public dining room and is owned by a private institution of higher education located on 10,000 acres in Franklin County.

**ESTIMATED FISCAL IMPACT:**

**Increase State Revenue - Not Significant**

**Increase State Expenditures – Not Significant**

**Increase Local Revenue – Not Significant/Permissive**

**Increase Local Expenditures – Not Significant/Permissive**

Assumptions:

- The provisions of this bill will only apply to private institutions of higher education in Franklin County.
- No additional personnel or resources will be needed by the Alcoholic Beverage Commission (ABC).
- There will be an initial license application fee of \$300 and a \$1,000 annual renewal fee to the State ABC Fund.
- Any increase in local government expenditures related to the administrative cost of collecting local privilege taxes associated with such licenses is estimated to be not significant.
- The local privilege tax in Franklin County is \$1,000.

- Upon licensing, the entity will be assessed state and local sales taxes on alcoholic beverage sales, 15 percent liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White". The signature is written in a cursive style with a large initial "J" and "W".

James W. White, Executive Director

/agl