

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 2492 – HB 2758**

February 5, 2010

**SUMMARY OF BILL:** Authorizes the sale of alcoholic beverages for on-premises consumption in a community theater determined to be at least 27 years old with seating accommodations for 150 to 500 persons located in Montgomery 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 the Roxy Regional Theater in Clarksville.
- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- There will be an initial license application fee of \$300 and a \$150 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 Montgomery County is \$300.00
- 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 count 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, reading "James W. White".

James W. White, Executive Director

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/agl