

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 110 – HB 347

March 8, 2013

**SUMMARY OF BILL:** Prohibits energy drinks from being sold by any establishment licensed to sell liquor-by-the-drink. Violation of the prohibition would result in a Class A misdemeanor, punishable by fine and loss of license for a period of time determinable by the Alcoholic Beverage Commission (ABC). Defines “energy drink” as any beverage containing methylxanthines with an advertised purpose of boosting energy.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- There will not be a sufficient number of prosecutions for state or local governments to experience any significant increase in revenue or expenditures.
- There will not be a sufficient number of license suspensions to experience any significant decrease in revenue collections associated with the tax on liquor-by-the-drink.
- Any reduction in state and local government sales taxes resulting from decreased sales due to suspensions of violator licenses is estimated to be not significant.

**CERTIFICATION:**

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

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/cce