

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 2147 - HB 2189**

January 29, 2014

**SUMMARY OF BILL:** Authorizes a facility on at least five hundred acres that further meets the specifications of the bill to be issued a license as a premier type tourist resort for the purpose of selling liquor by the drink.

**ESTIMATED FISCAL IMPACT:**

**Increase State Revenue - \$300/One-Time/ABC Fund  
\$2,000/Recurring/ABC Fund**

Assumptions:

- This bill would apply to only one entity.
- There is an initial application fee of \$300 and a \$2,000 annual fee to the Alcoholic Beverage Commission (ABC) for each entity.
- No additional personnel or resources will be required by ABC.
- The entity will be assessed state and local taxes on alcoholic beverage sales, a 15 percent liquor-by-the-drink tax on all alcoholic beverages sold, and any applicable county or privilege tax. These taxes will not have a significant state or local fiscal impact.

**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

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