

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 2238 - SB 2104**

February 18, 2016

**SUMMARY OF BILL:** Increases, from one hour to one and one-half hours, the period of time before and after a performance or benefit program that alcoholic beverages may be sold at a community theater.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Any impact on overall tax collections related to alcohol beverage sales will be not significant.
- The Department of Revenue and the Alcoholic Beverage Commission both confirm the fiscal impact is not significant.

**CERTIFICATION:**

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

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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