

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 375 - HB 412

February 14, 2015

SUMMARY OF BILL: Authorizes a student enrolled in a qualified academic institution (a public or private college, university, or community college) to taste beer if: the student is at least 18 years old; tastes the beer while enrolled in a qualified academic institution; such institution has established a required or elective course in brewing; the student tastes beer for educational purposes as part of the instruction in the course; and the beer remains in the control of an authorized instructor who is at least 21 years old. Establishes that a license or permit is not required for a qualified academic institution provided that an extra fee or charge is not imposed for the beer tasted.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Any increase in expenditures for qualified academic institutions to oversee the provisions of the proposed legislation will be not significant.
- No license or permit fees shall be imposed on qualified academic institutions engaging in the activities authorized by the proposed legislation.

CERTIFICATION:

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

A handwritten signature in black ink that reads "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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