

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 363 - HB 975

March 19, 2019

SUMMARY OF ORIGINAL BILL: Increases the maximum alcohol-by-volume percent (ABV), from 18 percent to 24 percent, for wine that may be sold in retail food stores. Removes prohibition against wine sold in retail food stores having substantial changes to the wine due to the addition of flavorings and additives.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

SUMMARY OF AMENDMENT (005621): Deletes all language after the enacting clause. Establishes that wine, for the purpose of sales in retail food stores, includes alcohol derived from wine that has had substantial changes to the wine due to the addition of flavorings and additives.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumption for the bill as amended:

- Authorizing the sale of wine in retail food stores which has undergone substantial changes to such wine due to the addition of flavorings and additives will have no significant impact on the amount of wine sold in such stores; therefore, no significant impact to state and local sales tax revenue, wholesale taxes or wine gallonage taxes.

CERTIFICATION:

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

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

/jdb

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