

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 363

February 4, 2019

SUMMARY OF 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.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Increasing the maximum allowable ABV of wine sold in retail food stores and authorizing such wine to contain flavorings and additives will have no significant impact on the amounts of wine sold from such stores.
- No significant changes in total retail sales of wine, beer, or spirits.
- There will be no significant increase in state and local sales and use tax revenue, wine gallonage tax revenue, alcoholic beverage tax revenue, or alcoholic beverage enforcement tax revenue; therefore, this legislation is estimated to have no significant fiscal impact on state or local government.

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