

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1105 - HB 1291**

April 3, 2019

**SUMMARY OF BILL:** Decreases, from 90 to 80 percent, the portion of revenue an art gallery is required to receive from the sale of artwork in order to be able to serve wine to its patrons without a charge. Authorizes any establishment, which is currently authorized to sell wine and high alcohol content beer for consumption on its premises, to also serve wine or high alcohol content beer.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Art galleries are not currently required to obtain a license from the Alcoholic Beverage Commission (ABC) in order to serve wine to patrons if they meet other statutory requirements.
- Further, pursuant to Tenn. Code Ann. § 57-4-105, art galleries are not required to pay any fees or taxes related to the privilege of serving wine.
- This legislation will not impact the number of licenses issued by the ABC or state and local revenue tax collections associated with such galleries.
- Pursuant to Tenn. Code Ann. § 57-4-106, any establishments which are authorized to sell wine for consumption on their premises are also authorized to sell high alcohol content beer for consumption on their premises.
- This legislation will have no impact on the current authority of such establishments to sell and dispense alcoholic beverages; therefore, this legislation is estimated to have no significant 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

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