

# SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE STATEMENT OF ESTIMATED FISCAL IMPACT (803)734-0640 • RFA.SC.GOV/IMPACTS

**Bill Number:** S.0993 Introduced on January 14, 2020

Author: Hembree Subject: Alcohol

Requestor: Senate Judiciary

RFA Analyst(s): Payne

Impact Date: February 21, 2020

## **Fiscal Impact Summary**

This bill will not have an expenditure or revenue impact to the General Fund, Federal Funds, or Other Funds, as the Department of Revenue (DOR) anticipates any increase in expenses or revenues will be minimal, and the agency will be able to manage the changes within existing appropriations.

## **Explanation of Fiscal Impact**

## Introduced on January 14, 2020 State Expenditure

This bill establishes festival permits to be issued by the Department of Revenue (DOR) to licensed breweries, wineries, and micro distilleries of the state. Festival permits authorize state licensed alcohol producers to sell their product and to provide samples for consumption at a festival for which a permit is obtained. Issued permits will be valid until the end of the festival for which the permit was issued. In order to obtain a permit, an applicant must complete a law enforcement notification provision which shall be included in the application. Both the application and the law enforcement notification provision are to be developed by DOR.

Due to the limited applicability of the festival permits, DOR anticipates that any additional expenses associated with the administration of the permits can be managed within existing appropriations. Therefore, this bill will not have an expenditure impact to the General Fund, Federal Funds, or Other Funds of DOR.

### **State Revenue**

This bill does not expressly permit DOR to charge a fee for the festival permits. Due to the limited applicability of the festival permits, DOR does not anticipate this bill will have a material effect on tax collections. Therefore, this bill will not have a revenue impact to the General Fund, Federal Funds, or Other Funds.

**Local Expenditure** 

N/A

**Local Revenue** 

N/A

Frank A. Rainwater, Executive Director