



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

STATEMENT OF ESTIMATED FISCAL IMPACT

WWW.RFA.SC.GOV • (803)734-3793

This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Bill Number: S. 0022 Introduced on January 14, 2025
Subject: ABV Limit
Requestor: Senate Judiciary
RFA Analyst(s): Bryant
Impact Date: January 31, 2025

Fiscal Impact Summary

This bill changes the percentage of alcohol in wines that may be sold in licensed alcoholic liquor stores or in establishments licensed to sell and permit consumption of alcoholic liquors by the drink from 16.5 percent to 20 percent. This bill will have no expenditure impact for the Department of Revenue (DOR). The department indicates that it will manage the provisions of the bill with existing appropriations. The Revenue and Fiscal Affairs Office (RFA) anticipates that this bill will have a minimal impact on wine sales and resulting sales and alcohol tax revenues. Although the bill may cause a shift in the manner in which consumers purchase wine, it is not expected to result in a material expansion of wine purchases.

Explanation of Fiscal Impact

Introduced on January 14, 2025

State Expenditure

This bill changes the percentage of alcohol in wines that may be sold in licensed alcoholic liquor stores or in establishments licensed to sell and permit consumption of alcoholic liquors by the drink from 16.5 percent to 20 percent.

Department of Revenue. This bill will have no expenditure impact for DOR. The department indicates that it will manage the provisions of the bill with existing appropriations.

State Revenue

RFA anticipates that this bill will have a minimal impact on wine sales and resulting sales and alcohol tax revenues. Although the bill may cause a shift in the manner in which consumers purchase wine, it is not expected to result in a material expansion of wine purchases.

Local Expenditure

N/A

Local Revenue

N/A

Frank A. Rainwater, Executive Director