

FISCAL NOTE

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Bill/Resolution No.: _____ Amendment to: SB 2198

Requested by Legislative Council Date of Request: 2-23-95

- 1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, and cities.

Narrative:

The impact on the State General Fund for a microbrew pub would be based on the wholesale liquor licensing fee. The fee would be \$500 per year, after the first quarter the fee is \$375, after the second quarter the fee would be \$250. Microbrew pubs would be taxed using the following formula: one barrel = 31 gallons @ .08 per gallon. As an example, if the microbrew pub sells 10,000 gallons per year, the tax would be \$24,800 based on this formula.

- 2. State fiscal effect in dollar amounts:

Table with 3 columns for Biennium (1993-95, 1995-97, 1997-99) and 2 rows for Revenues and Expenditures, each with General Fund and Special Funds sub-columns.

- 3. What, if any, is the effect of this measure on the appropriation for your agency or department:

- a. For rest of 1993-95 biennium: no effect
b. For the 1995-97 biennium: no effect
c. For the 1997-99 biennium: no effect

- 4. County and City fiscal effect in dollar amounts:

Table with 3 columns for Biennium (1993-95, 1995-97, 1997-99) and 2 rows for Counties and Cities sub-columns.

If additional space is needed, attach a supplemental sheet.

Signed [Signature]

Typed Name Kathi Gilmore

Date Prepared: February 28, 1995

Department State Treasurer

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