

FISCAL NOTE
Requested by Legislative Council
03/12/2015

Amendment to: SB 2324

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2013-2015 Biennium		2015-2017 Biennium		2017-2019 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2013-2015 Biennium	2015-2017 Biennium	2017-2019 Biennium
Counties			
Cities			
School Districts			
Townships			

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

Engrossed SB 2324 with House Amendments relates to out-of-state alcohol shipments to customers in North Dakota and penalties to be assessed for illegal shipments

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Engrossed SB2324 with House Amendments provides that if the Tax Commissioner has notified a licensed alcohol carrier that a direct shipper of alcoholic beverages is not licensed, the carrier must notify the direct shipper that it will no longer ship alcoholic beverages until required licenses are obtained. If the licensed alcohol carrier continues to make shipments for an unlicensed direct shipper more than 15 days after receiving notice from the Tax Commissioner, the carrier may be subject to civil penalties. If the out-of-state seller of alcoholic beverages does not obtain a direct shipper permit, as required by this section, they may be subject to civil penalties. The engrossed bill changes the penalty for a second violation of this section from a class A misdemeanor to a civil penalty of \$200. The number of licensed alcohol carries and direct shippers that would commit a violation of this section and potentially be subject to civil penalties cannot be determined. No fiscal impact is anticipated.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

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