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**FISCAL IMPACT REPORT**

SPONSOR:	Maes	DATE TYPED:	01/23/00	HB	
SHORT TITLE:	Decrease Microbrewer Liquor Excise Tax			SB	32
				ANALYST:	Eaton

**REVENUE**

Estimated Revenue		Subsequent Years Impact	Recurring or Non-Rec	Fund Affected
FY00	FY2001			
	\$ (24.6)		Recurring	General Fund
	\$ (9.2)		Recurring	Local DWI Grant

(Parenthesis ( ) Indicate Revenue Decreases)

**SOURCES OF INFORMATION**

Taxation and Revenue Department (TRD)

**SUMMARY**

Synopsis of Bill

This bill decreases the state liquor excise tax rate on beer manufactured or produced by a microbrewer from \$0.25/gallon to \$0.08/gallon.

Significant Issues

**FISCAL IMPLICATIONS**

This bill would reduce revenues by \$26.9 thousand and \$10.0 thousand on a full year basis, affecting the General Fund and the Local DWI Grant Fund respectively.

**ADMINISTRATIVE IMPLICATIONS**

Minor impact due to tax form changes, computer system changes and taxpayer education initiatives. No additional agency appropriation will be required.

JBE/gm/njw