



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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<b>Bill Number:</b>	S. 0166	Introduced on January 8, 2019
<b>Author:</b>	Bennett	
<b>Subject:</b>	Beer Sales for On and Off-premises Consumption	
<b>Requestor:</b>	Senate Judiciary	
<b>RFA Analyst(s):</b>	Mitchell and Gardner	
<b>Impact Date:</b>	January 24, 2019	

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### **Fiscal Impact Summary**

This bill will have no expenditure or revenue impact on the General Fund, Other Funds, or Federal Funds, as the provisions of the bill do not fiscally or materially alter the operations of the Department of Revenue or the State Law Enforcement Division.

### **Explanation of Fiscal Impact**

#### **Introduced on January 8, 2019**

##### **State Expenditure**

This bill removes limitations on the maximum amount of beer that may be sold, per day, to an individual for off-premises consumption. The bill also removes the stipulation that beer shall only be sold for off-premises consumption in conjunction with a tour of the permitted facility.

**Department of Revenue.** The Department of Revenue indicates that the bill does not materially or fiscally alter the licensing of brewery facilities. As such, the bill will have no expenditure impact on the General Fund, Other Funds, or Federal Funds.

**State Law Enforcement Division.** The State Law Enforcement Division indicates that all enforcement activities necessary as a result of this bill can be managed with existing personnel. As such, the bill will have no expenditure impact on the General Fund, Other Funds, or Federal Funds.

##### **State Revenue**

The Department of Revenue collects sales and use taxes for beer sold by breweries. The department indicates that this bill will not result in a significant increase or decrease in the collection of taxes from breweries. As such, the bill will have no revenue impact to the General Fund, Other Funds, or Federal Funds.

##### **Local Expenditure**

N/A

##### **Local Revenue**

N/A

A handwritten signature in blue ink that reads "Frank A. Rainwater".

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Frank A. Rainwater, Executive Director