

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 582 - HB 1006

February 13, 2019

SUMMARY OF BILL: Decreases, from 90 to 80 percent, the portion of revenue an art gallery is required to receive from the sale of artwork in order to be able to serve wine to its patrons without a charge.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Art galleries are not currently required to obtain a license from the Alcoholic Beverage Commission (ABC) in order to serve wine to patrons if they meet other statutory requirements.
- Further, pursuant to Tenn. Code Ann. § 57-4-105, art galleries are not required to pay any fees or taxes related to the privilege of serving wine.
- This legislation will not impact the number of licenses issued by the ABC or state and local tax revenue collections.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

/jdb

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