



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2021 Biennium

Bill # HB0084

Title: Revise taxation and reporting laws for wine and hard cider

Primary Sponsor: Sullivan, Katie

Status: As Introduced

- Significant Local Gov Impact
 Needs to be included in HB 2
 Technical Concerns
 Included in the Executive Budget
 Significant Long-Term Impacts
 Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2020 Difference</u>	<u>FY 2021 Difference</u>	<u>FY 2022 Difference</u>	<u>FY 2023 Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact: This bill has no fiscal impact to the state.

FISCAL ANALYSIS

Assumptions:

- This bill modifies reporting requirements for wineries that sell 1,000 liters or less of wine or hard cider from monthly to annual reporting.
- IT costs to implement this change are minimal and will be absorbed by the Department of Revenue.

KS

Sponsor's Initials

Jan 7 2019

Date

Tom Livan

Budget Director's Initials

12/28/18

Date