

March 12, 2012

The Honorable Pete Brungardt, Chairperson  
Senate Committee on Federal and State Affairs  
Statehouse, Room 136-E  
Topeka, Kansas 66612

Dear Senator Brungardt:

SUBJECT: Fiscal Note for SB 452 by Senate Committee on Federal and State Affairs

In accordance with KSA 75-3715a, the following fiscal note concerning SB 452 is respectfully submitted to your committee.

SB 452 would permit class A and class B club licensees to serve free samples of alcoholic liquor at special events monitored and regulated by the Division of Alcoholic Beverage Control (ABC) to family members and guests. The bill would allow clubs, drinking establishments, caterers, and holders of temporary permits to serve free samples. Drinking establishments would be allowed to serve free samples on the licensed premises at special events monitored and regulated by ABC.

Estimated State Fiscal Effect				
	FY 2012 SGF	FY 2012 All Funds	FY 2013 SGF	FY 2013 All Funds
Revenue	--	--	--	--
Expenditure	--	--	--	\$4,800
FTE Pos.	--	--	--	--

The Department of Revenue indicates that although samples are given away under the provisions of SB 452, drinking establishments and clubs would still be responsible for the liquor excise tax on these samples. The tax would be self-assessed based on the value of the samples being served. The Department estimates that SB 452 would increase fee fund expenditures by \$4,800 in FY 2013 to implement minor changes to the computer processing system. Any fiscal effect associated with SB 452 is not reflected in *The FY 2013 Governor's Budget Report*.

Sincerely,



Steven J. Anderson, CPA, MBA  
Director of the Budget

cc: Steve Neske, Revenue