

March 11, 2015

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

Dear Senator Ostmeyer:

SUBJECT: Fiscal Note for SB 277 by Senate Committee on Federal and State Affairs

In accordance with KSA 75-3715a, the following fiscal note concerning SB 277 is respectfully submitted to your committee.

SB 277 would provide definitions for “hard cider” and “mead” and would allow a microbrewery to manufacture and store up to 100,000 gallons of hard cider or mead during a calendar year. The bill would authorize the sale of hard cider or mead under the Kansas Liquor Control Act.

The Department of Revenue indicates SB 277 would increase revenues from liquor taxes if a microbrewery chose to manufacture hard cider or mead, but the increase in revenues would be negligible.

Sincerely,



Shawn Sullivan,
Director of the Budget

cc: Jack Smith, Department of Revenue