

STATEMENT OF PURPOSE

RS27468 / S1333

This legislation will regulate all beer products regardless of alcohol content to make regulation of beer more straightforward. This legislation will also change the standard of measurement from alcohol by weight to alcohol by volume to align Idaho law with Federal laws and the widely accepted industry standard of measurement. Over the course of three years, 5% of revenues derived from "strong beer" will be reallocated from the Idaho Grape Growers and Wine Producers Commission to the General Fund resulting in an increase to the General Fund. Regulation of beer, including legal limits of alcohol content and tax rates will remain the same as written in current law.

FISCAL NOTE

Legislation will result in an increase to the General Fund of approximately \$71,500 in 2021, \$100,000 in 2022, and an estimated \$143,000 in 2023. In 2023 and each fiscal year thereafter, the Idaho Grape Growers will not receive any funds derived from strong beer tax revenues.

Contact:

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).