

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 411 - SB 497

February 22, 2023

SUMMARY OF BILL: Increases, from five to ten gallons, the maximum amount of alcohol that a person may possess before having the burden of proving that the alcohol was purchased legally from a licensed retailer or retail food store and that all imposed taxes have been paid.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Pursuant to Tenn. Code Ann. § 57-3-304, sale or possession of untaxed alcoholic beverages is a Class C misdemeanor.
- Increasing the maximum amount of alcohol a person may possess before having the burden of proving the alcohol was purchased lawfully could potentially result in fewer citations and fines issued; however, any change in enforcement expenditures or citation revenue is estimated to be not significant.
- Any impact on state or local tax collections will be not significant.

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

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