

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 541** HLS 26RS 1151

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 30, 2026 3:08 PM	Author: LACOMBE
Dept./Agy.: Revenue, Alcohol and Tobacco Control	Analyst: Darynn Hoppe
Subject: Microdistillery Permitting Costs	

ALCOHOLIC BEVERAGES

OR SEE FISC NOTE SG RV

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Provides for a permit and cost of permit for microdistillers processing a certain number of gallons per year

Present law establishes a microdistillery permit for holders of a Retailer's Class A permit for an annual fee of \$1,000 which authorizes the distilling, making, blending, rectifying or processing of any alcoholic beverage in the state. Quantity is limited to 12,000 gallons per year for retail consumption on or off the licensed premises.

Proposed law establishes a new tier of permit fee for microdistillers based upon volume of production. In addition to present law, Retailers Class A Permit holders will be able to alternatively purchase a microdistillery permit for an annual fee of \$100 which authorizes the distilling, making, blending, rectifying or processing of any alcoholic beverage in the state. Quantity is limited to 1,000 gallons per year for retail consumption on or off the licensed premises.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total						

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

Proposed law establishes a second tier of permit for a microdistillery. This new permit is for microdistillers producing less than one thousand gallons per year, and costs one hundred dollars (\$100) for Retailers Class A permit holders.

Alcohol and Tobacco Control, report that it is able to address any necessary licensing, programming, or software changes within its current budget, and will not require additional resources to implement these changes.

REVENUE EXPLANATION

Alcohol and Tobacco Control report that currently only 2 active microdistillery licenses exist. To the extent that more Retailers Class A permit holders apply for microdistillery permits, SGR revenues will increase. The LFO is unable to definitively determine how many additional permits, if any, will be purchased a result of proposed law. Because of this, the fiscal impact to SGR revenues is currently indeterminable but assumed to increase.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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Legislative Fiscal Officer