



**Fiscal Note**  
**H.B. 548**

2024 General Session  
Alcohol Amendments  
by Burton, J.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$1,058,300	\$481,700	\$1,540,000

**State Government**

UCA 36-12-13(2)(c)

Revenues	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$1,058,300	\$1,058,300
General Fund, One-time	\$0	\$481,700	\$0
Alc Bev Enf and Treatment (GFR)	\$0	\$330,000	\$700,000
Alcoholic Beverage Control Act Enforcement Fund	\$0	\$330,000	\$700,000
Liquor Control Fund	\$0	\$20,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,220,000</b>	<b>\$2,458,300</b>

Enactment of this legislation could increase revenue to the following accounts: 1. Liquor Control Fund - \$20,000 one-time in in FY 2025; 2. Alcoholic Beverage Enforcement and Treatment Restricted Account - \$330,000 in FY 2025 and \$700,000 in FY 2026; 3. Alcoholic Beverage Control Act Enforcement Fund - \$330,000 in FY 2025 and \$700,000 in FY 2026; and 4. General Fund - this legislation could increase the year-end transfer from the Liquor Control Fund to the General Fund by a net \$1,870,000 in FY 2025 and \$1,758,300 in FY 2026 when combining (a) the Department of Alcoholic Beverage Services costs identified below, (b) projected General Fund revenue loss of \$330,000 one-time and in FY 2025 and \$700,000 in FY 2026 from beer tax changes, and (c) projected increases from certain changes in markups, licensing, and prohibiting the sale of certain products.

Expenditures	FY 2024	FY 2025	FY 2026
Alcoholic Beverage Control Act Enforcement Fund	\$0	\$518,200	\$518,200
Liquor Control Fund	\$0	\$20,000	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$538,200</b>	<b>\$518,200</b>

Enactment of this bill could cost the Department of Public Safety \$518,200 ongoing beginning FY 2025 from the Alcoholic Beverage Control Act Enforcement Fund for three alcohol law enforcement officers outlined in the bill. Enactment of the bill could cost the Department of Alcoholic Beverage Services \$20,000 one-time in FY 2025 from the Liquor Control Fund for programming costs. Spending from the Liquor Control Fund impacts year-end transfers to the General Fund.

	<i>FY 2024</i>	<i>FY 2025</i>	<i>FY 2026</i>
<b>Net All Funds</b>	<u>\$0</u>	<u>\$1,681,800</u>	<u>\$1,940,100</u>

**Local Government** UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses** UCA 36-12-13(2)(c)

This bill could have the following impacts on individuals and businesses: 1. Certain consumers could pay a net increase of \$2,274,400 ongoing beginning in FY 2025 in aggregate for a 0.5% sales tax markup on some alcohol products and avoid sales tax costs on certain others; 2. Certain business could pay a net increase of \$330,000 in FY 2025 and \$700,000 FY 2026 in aggregate in increased beer taxes; and 3. Certain business could save about \$188,700 ongoing in aggregate in reduced licensing costs beginning in FY 2025. Additionally, certain businesses could elect to pay \$134,300 in FY 2025 and \$372,500 in FY 2026 in aggregate for expanded full-service restaurant and bar establishment licensing.

**Regulatory Impact** UCA 36-12-13(2)(d)

Enactment of this legislation could result in a small increase in the regulatory burden for Utah residents or businesses.

**Performance Evaluation** JR1-4-601

This bill does not create a new program or significantly expand an existing program.

**Notes on Notes**

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.