Shawn Sullivan, Director of the Budget



Sam Brownback, Governor

February 17, 2015

The Honorable Steve Brunk, Chairperson House Committee on Federal and State Affairs Statehouse, Room 285-N Topeka, Kansas 66612

Dear Representative Brunk:

SUBJECT: Fiscal Note for HB 2332 by House Committee on Federal and State Affairs

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2332 is respectfully submitted to your committee.

HB 2332 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 HB 2332 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