



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

STATEMENT OF ESTIMATED FISCAL IMPACT

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This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Bill Number:	S. 0355	Introduced on February 18, 2025
Subject:	Micro-Distillery Tastings	
Requestor:	Senate Judiciary	
RFA Analyst(s):	Bryant	
Impact Date:	March 14, 2025	

Fiscal Impact Summary

This bill modifies the times during which micro-distillery tastings and retail sales can occur and the amount of alcoholic liquor that can be sold to a consumer during one business day.

This bill will have no expenditure impact for the Department of Revenue (DOR). The department indicates that updates to forms and website information can be managed with existing appropriations.

The Revenue and Fiscal Affairs Office (RFA) anticipates that this bill will have a minimal impact on alcoholic liquor sales and resulting sales and alcohol tax revenues. Although we anticipate the provisions of this bill may cause a shift in the manner in which consumers purchase alcoholic liquors, the provisions of the bill are not expected to result in a material expansion of alcoholic liquor purchases.

Explanation of Fiscal Impact

Introduced on February 18, 2025

State Expenditure

This bill modifies the times during which micro-distillery tastings and retail sales can occur. The bill specifies that tastings may occur between the hours of 9:00 a.m. and 10:00 p.m. Monday through Saturday, and between the hours of 12:00 p.m. and 7:00 p.m. on Sundays. The bill further specifies that retail sales may occur between the hours of 9:00 a.m. and 7:00 p.m. Monday through Saturday, and between the hours of 12:00 p.m. and 7:00 p.m. on Sundays. Currently, tastings and sales may occur only between the hours of 9:00 a.m. and 7:00 p.m. Monday through Saturday. The bill also changes the amount of alcoholic liquor that can be sold to a consumer during one business day from the equivalent of six 750-milliliter bottles of alcoholic liquors to twelve 750-milliliter bottles.

Department of Revenue. This bill will have no expenditure impact for DOR. The department indicates that updates to forms and website information can be managed with existing appropriations.

State Revenue

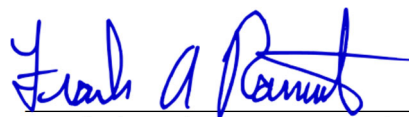
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Local Expenditure

N/A

Local Revenue

N/A



Frank A. Rainwater, Executive Director