

January 22, 2018

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

Dear Representative Barker:

SUBJECT: Fiscal Note for HB 2476 by House Committee on Federal and State Affairs

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2476 is respectfully submitted to your committee.

HB 2476 would amend Kansas Statutes to include a definition of alcoholic candy, to include alcoholic candy in the definition of "alcoholic liquor." The bill also would remove language in the definition of alcoholic liquor by striking "as a beverage."

According to the Department of Revenue, liquor licensees would be able to sell alcohol filled candies and confections and Kansas consumers would be able to purchase these products. This may increase liquor excise taxes but cannot be estimated. The Department further states that HB 2476 would have no administrative impact. Any fiscal effect associated with HB 2476 is not reflected in *The FY 2019 Governor's Budget Report*.

Sincerely,



Shawn Sullivan,  
Director of the Budget

cc: Lynn Robinson, Department of Revenue