

**BILL SUMMARY**  
1<sup>st</sup> Session of the 58<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 2684</b>
<b>Version:</b>	<b>Proposed Committee Substitute</b>
<b>Request Number:</b>	<b>7321</b>
<b>Author:</b>	<b>Echols</b>
<b>Date:</b>	<b>2/17/2021</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

The proposed committee substitute for HB 2684 amends how excise tax levied on alcoholic beverages other than beer shall be paid. The excise tax on all wine and spirits shall be collected and remitted by the wholesaler who purchases the beverages for sale within the state, unless the wine is shipped directly to the consumer, where the excise tax shall be collected and remitted by the winery maintaining the direct wine shipper's permit.

Prepared By: Emily McPherson

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: Mark Tygret

**Other Considerations**

None.