



Because of the low market share and the likelihood that consumption of high alcohol content malt beverages would primarily supplant existing consumption of malt beverages, this bill is not expected to result in any significant fiscal impact. In addition, the NC Alcoholic Beverage Control Commission estimates no fiscal impact related to the bill.

**SOURCES OF DATA:** NC ABC Commission, NC Department of Revenue, Brewers Association

**TECHNICAL CONSIDERATIONS:** None

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**DATE:** July 12, 2005

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