

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS  
FISCAL IMPACT STATEMENT**

**LS 6146**  
**BILL NUMBER: SB 23**

**NOTE PREPARED:** Feb 10, 2026  
**BILL AMENDED:** Jan 22, 2026

**SUBJECT:** Alcoholic Beverage Permits for County Fairs.

**FIRST AUTHOR:** Sen. Clark  
**FIRST SPONSOR:** Rep. Shonkwiler

**BILL STATUS:** CR Adopted - 2<sup>nd</sup> House

**FUNDS AFFECTED:**     **GENERAL**  
                          **X DEDICATED**  
                          **FEDERAL**

**IMPACT:** State & Local

**Summary of Legislation:** This bill allows the Alcohol and Tobacco Commission to issue a permit for the sale of alcoholic beverages on the grounds of a county fair conducted by a local board, subject to certain limitations and requirements. It adds participation in an event sponsored by a local board to the activities permissible within the scope of a permit held by a farm winery, a small brewer, an artisan distiller, a beer retailer, a liquor retailer, and a wine retailer. It also adds the state fair and a county fair that is issued a permit to the exceptions to the minor loitering statute.

**Effective Date:** July 1, 2026.

**Explanation of State Expenditures:** *Alcohol and Tobacco Commission (ATC):* The bill would increase the workload of the Alcohol and Tobacco Commission (ATC) to issue permits to a local board for a county fair and enforce the bill's provisions. The workload increase can likely be done within current resources.

**Explanation of State Revenues:** *Penalties:* The bill would have minimal impact on any penalties associated for scope of a permit and minor loitering for a county and state fair.

**Explanation of Local Expenditures:** The bill would increase the workload of a local unit to approve a local board's request to sell alcohol at the county fair grounds. The workload increase should be done within current resources.

**Explanation of Local Revenues:**

**State Agencies Affected:** Alcohol and Tobacco Commission.

**Local Agencies Affected:** Counties.

**Information Sources:**

**Fiscal Analyst:** Nate Bodnar, 317-234-9476.