153rd GENERAL ASSEMBLY
FISCAL NOTE

BILL:	**HOUSE BILL NO. 98**
SPONSOR:	**Representative Heffernan**
DESCRIPTION:	**AN ACT TO AMEND TITLE 4 AND TITLE 16 OF THE DELAWARE CODE RELATING TO ALCOHOL AND MARIJUANA.**

Assumptions:

1. This Act shall become effective upon signature by the Governor.
2. This Act sets forth requirements and restrictions for the manufacture, distribution, and sale of THC-infused beverages, authorizes manufacturers to operate in Delaware, and establishes manufacturing and product requirements. Additionally, this Act establishes an "infused beverage endorsement" and application and renewal fees for the endorsement, as well as a rate of tax for infused beverages.
3. The Department of Finance, Division of Revenue, projects that it will need to make one-time technology enhancement changes to its alcohol tax form to comply with the reporting requirements and for the payment of tax for the infused beverages. The Division estimates this to be a one-time cost of $50,000.
4. The Department of Health and Social Services, Division of Public Health (DPH), may experience an additional volume of testing in future years as a result of this Act. Should this testing become burdensome in future years, the DPH could require additional staffing and fiscal resources to comply with this Act.
5. As this Act creates the lawful sale of infused beverages, the application for an infused beverage endorsement, and levies fees and taxes under Title 4, Chapter 13 of the Delaware Code (the Marijuana Control Act), and credits all revenues to the Marijuana Regulation Fund (MRF), it is assumed that associated administrative costs and expenses will be expended from the MRF.

Cost:

	One-Time **Marijuana Regulation Fund** **(Appropriated Special Fund)**
Fiscal Year 2026:	$50,000
Fiscal Year 2027:	-
Fiscal Year 2028:	-

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Office of the Controller General