

ALASKA LEGISLATURE SPECIAL COMMITTEE / SUBJECT FILES 86 / 2

30 SCOMM⁶: SENATE SPECIAL COMM. ON ALCOHOLISM 1977-78

PUBLIC REVENUES from ALCOHOL BEVERAGES

ALABAMA

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD

MONTGOMERY

Fiscal Year Ending September 30, 1974

GROSS SALES*	\$ 122,751,535
Less: Discounts	\$ 79,117
NET SALES	\$ 122,672,418
Less: Cost of Sales	\$ 71,964,215
GROSS PROFIT	\$ 50,708,203
Less: Cost of Sales Operations	\$ 9,582,009
NET PROFIT	\$ 41,126,194
License Fees Total	\$ 260,240
Excise Taxes	
Wine @ 35%**	\$ 1,417,336
Bev. @ 5¢/12 oz.	\$ 26,165,834
Total Excise Taxes	\$ 27,583,170
SALES TAX - 4% - General Sales Tax	\$ 3,215,169
OTHER TAXES - 3% - Distillers Privilege Tax***	\$ 2,121,703
Miscellaneous Income	\$ 813,566
GROSS STATE REVENUE	\$ 75,120,042
Administrative and Enforcement Costs	\$ 5,162,141
NET STATE REVENUE	\$ 69,957,901
LOCAL COLLECTIONS	
County License Fees	\$ 300,485
Municipal License Fees and Taxes (Est.)	\$ 5,975,000
County Beer Distributors Privilege Tax	\$ 91,823
Total Local Collections	\$ 6,367,308
NET STATE AND LOCAL REVENUE	\$ 76,325,209

* Includes 35% tax on delivered cost plus 25% mark-up.

** Effective 10/4/73, Levied on wholesale price of bulk or bottled wines not sold through the ABC Board.

*** Collected by the State Department of Revenue.

Method of Control

STATE MONOPOLY: Licenses are issued for on-premises consumption in half-pint and miniature sizes by State Board.

General Sales Tax

GROSS RECEIPTS TAX: 4% of gross receipts including alcoholic beverages when sold at retail by the State, for education.

Local Collections

COUNTIES set license fees for retail beer dispensers; COUNTIES AND MUNICIPALITIES may set "reasonable" additional fees for hotels, restaurants, and clubs licensed by the State, provided that no county may set a fee in excess of the State fee.

Allocation of Revenues

STATE SALES PROFITS AND 10% TAX ON NET SALES BY BOARD: First \$2,000,000, 50% to State Gen. Fund, 19% to Dept. of Pensions & Security, 10% to general funds of the 67 counties; 1% to Public Health Fund of the 67 counties; 20% to municipalities where state stores located, in proportion which net profits of state stores in each municipality bear to net profits of all state stores; next \$200,000 to all incorporated cities and towns according to population; excess over \$2,200,000, on population basis, 10% to all counties; 16-2/3% to all incorporated cities and towns; 3-1/3% to incorporated cities and towns having one or more state stores, amounts received by cities and towns to be available for general purposes; 10% to Dept. of Pensions & Security; 60% to State Gen. Fund. Second additional tax of 10% on spirits and wine sold by state stores to old age assistance. Third additional tax of 10% on spirits and wine sold by state stores equally to old age assistance and Mental Health Fund. Effective 10/1/69 5% tax on spirits and wine sold by state stores, to State General Fund. STATE LICENSE FEES: Distillers or hotels, clubs, restaurants, and public service companies selling spirits, wine and beer for on-premises consumption, to State Gen. Fund; manufacturers of wine or beer, public service companies selling wine and beer, wholesalers and distributors of beer, including filing fees for such licenses and all permit fees, to State Gen. Fund. STATE TAX ON BEER: 40% to Special Educational Fund, 20% to Old Age Assistance, 10% divided equally among 67 counties, 30% less cost of collection to State General Fund. COUNTY LICENSE FEES: Hotels, restaurants, clubs or hotel beer dispensers to counties levying them. MUNICIPAL LICENSE FEES: Retained locally.

ALASKA DEPARTMENT OF REVENUE

JUNEAU

Fiscal Year Ending June 30, 1974

License Fees Total	\$	807,669
Excise Taxes		
Spirits @ \$4.00/gal.	\$	3,667,968
Wine @ 60¢/gal.	\$	384,637
Malt Beverages @ 25¢/gal.	\$	1,628,847
Total Excise Taxes	\$	5,681,452
GROSS STATE REVENUE	\$	6,489,121
<i>Administrative and Enforcement Costs (Est.)</i>		
Alcoholic Beverage Control Board	\$	193,300
Excise Tax Division	\$	61,500
Total Administrative and Enforcement Costs	\$	254,800
NET STATE REVENUE	\$	6,234,321

Method of Control
 LICENSE: State and city participation.

Allocation of Revenues
 LICENSE FEES: To General Fund; all funds from licenses, excluding wholesale license fees within incorporated cities are refunded to such cities. EXCISE TAXES: To State Commissioner of Revenue for deposit into the State General Fund.

PUBLIC REVENUES from ALCOHOL BEVERAGES

ARIZONA

ARIZONA DEPARTMENT OF REVENUE – OFFICE OF LUXURY TAXES and ARIZONA DEPARTMENT OF LIQUOR LICENSES AND CONTROL

PHOENIX

Calendar Year 1974

License Fees Total	\$	1,655,375
Excise Taxes		
Spirits @ \$2.00 - \$2.50*/gal.	\$	8,581,442
Wine not over 24% @ 42¢/gal.	}	\$ 1,522,285
Wine over 24% @ 12½¢/8 oz.		
Beer @ 8¢/gal.	}	\$ 4,517,147
Malt Extracts @ 15¢/lb.		
Total Excise Taxes	\$	14,620,874
SALES TAX – 3% – Occupational Gross Income Tax (Est.)	\$	10,000,000
GROSS STATE REVENUE	\$	26,276,249
<i>Administrative and Enforcement Costs</i>		
Office of Luxury Taxes	\$	15,000
Department of Liquor Licenses and Control	\$	213,536
Total Administrative and Enforcement Costs	\$	228,536
NET STATE REVENUE	\$	26,047,713
LOCAL COLLECTIONS		
License Fees		
Phoenix	\$	718,481
Tucson	\$	346,432
Total License Fees	\$	1,064,913
Local Sales Tax – 1% (Est.)	\$	2,670,000
Total Local Collections	\$	3,734,913
TOTAL STATE AND LOCAL REVENUE	\$	29,782,626

*Rate effective 7/1/74.

Method of Control
LICENSE: State, County and
Municipal Participation.

General Sales Tax
RETAIL SALES TAX (Occu-
pational Tax): 3% of gross pro-
ceeds of the sale of tangible
personal property, including
alcoholic beverages.

Local Collections
INCORPORATED CITIES AND
TOWNS are empowered to
license and tax the manufacture,
sale, possession, and disposal,
but not wholesaling of alcoholic
beverages by State licensees.

Allocation of Revenues
STATE LICENSE FEES: Club
permit fees to Arizona Chil-
dren's Colony; one-third of all
other fees to counties in which
licensed premises situated; re-
mainder to General Fund.
STATE EXCISE TAXES: To
public unemployment and wel-
fare relief fund. STATE SALES
TAX: To General Fund. MU-
NICIPAL LICENSE FEES: Re-
tained locally.

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION

LITTLE ROCK

Fiscal Year Ending June 30, 1974

Method of Control PERMIT (LICENSE): State, County and Municipal participation.

General Sales Tax
3% of proceeds from retail sales, including alcoholic beverages.

Local Collections
COUNTIES AND CITIES, within their respective limits, collect license fees from beer and light wine manufacturers, wholesalers and retailers previously licensed by the State; and MUNICIPAL CORPORATIONS may license the manufacture and sale of spirits, wine, and beer by holders of State permits, the fees not to exceed one-half the corresponding State fees. Local fees retained locally.

Allocation of Revenues
STATE EXCISE TAXES, LIQUOR AND WINE LICENSE FEES AND RETAIL BEER LICENSE FEES: To general revenue of State. ADDITIONAL TAX OF 20¢ PER CASE AND ONE-HALF OF RETAIL BEER LICENSE FEES: To Alcoholic Beverage Control Fund for enforcement of Arkansas liquor control laws. SPECIAL 3% SALES TAX: To Public Institutions Fund. SPECIAL INSPECTION FEES: To Alcoholic Beverage Control Fund.

License Fees Total	\$	737,373
Excise Taxes		
Spirits @ \$2.50/gal.	\$	5,528,118
Malt Liquor @ 20¢/gal.	\$	559,222
Wine @ 75¢/gal.	\$	31,466
Arkansas Wine @ 5¢/gal.	\$	6,706,293
Beer, 3.2% or under @ \$5.00/bbl.	\$	
Beer, 3.2% - 5% @ \$7.50/bbl.	\$	
Total Excise Taxes	\$	12,825,099
SALES TAX - 3% - Gross Receipts Tax	\$	1,619,416
Other Taxes		
10% Mixed Drink Tax	\$	912,698
3% Liquor Tax	\$	1,619,416
5¢/case on all wine for enforcement	\$	27,896
20¢/case on spirits for enforcement	\$	165,856
25¢/bbl. on beer for enforcement	\$	223,486
Total Other Taxes	\$	2,949,352
Miscellaneous Income	\$	224
GROSS STATE REVENUE	\$	18,131,464
Administrative and Enforcement Costs	\$	375,000
NET STATE REVENUE	\$	17,756,464
LOCAL COLLECTIONS (Est.)	\$	300,000
NET STATE AND LOCAL REVENUE	\$	18,056,464

PUBLIC REVENUES from ALCOHOL BEVERAGES

CALIFORNIA

CALIFORNIA DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL and CALIFORNIA STATE BOARD OF EQUALIZATION

SACRAMENTO

Fiscal Year Ending June 30, 1974

License Fees (State's Share)	\$	7,556,749
Excise Taxes		
Spirits @ \$2.00/gal.	}	\$ 100,417,000
Spirits @ \$4.00/gal.		
Still Wines @ 1¢/gal. (14% and under)	\$	578,000
Still Wines @ 2¢/gal. (over 14%)	\$	232,000
Champagne, Sparkling Wine @ 30¢/gal.	\$	1,291,000
Beer @ \$1.24/bbl.	\$	16,830,000
Total Excise Taxes	\$	119,348,000
SALES TAX - 3¼%* - 4¼% - Retail Sales (Est.)	\$	148,418,500
Miscellaneous Income (State's Share)	\$	523,147
GROSS STATE REVENUE	\$	275,846,396
<i>Administrative and Enforcement Costs</i>		
Department of Alcoholic Beverage Control	\$	7,531,101
Alcoholic Beverage Control Appeals Board	\$	147,504
State Board of Equalization (Est.)	\$	1,840,000
Total Administrative and Enforcement Costs	\$	9,518,605
NET STATE REVENUE	\$	266,327,791
LOCAL COLLECTIONS		
Local Sales Tax - 1¼% (Est.)**	\$	43,652,500
License Fees (Local Share)	\$	12,539,562
Miscellaneous Income (Local Share)	\$	564,869
Total Local Collections	\$	56,756,931
TOTAL STATE AND LOCAL REVENUE	\$	323,084,722

* 3¼% Sales Tax rate effective 10/73-3/74.

** 1¼% Local Sales Tax administered by the State Board of Equalization.

Method of Control
LICENSE: Exclusive State Administration.

General Sales Tax
RETAIL SALES TAX (Occupational Tax) 4¼% of gross receipts of retailers from the sale of tangible personal property sold at retail, including alcohol beverages plus 1¼% collected by state which goes to cities and counties.

Allocations of Revenues
LICENSE FEES: 10% of annual fees and offers in compromise to State General Fund, remainder to cities and counties from which collected. 100% of original license fees on retail licenses and service charges to State General Fund. Excise and Sales Taxes to State General Fund.

Method of Control
 LICENSE: State, County and
 Municipal Participation.

Local Collections
 CITIES, TOWNS, AND
 COUNTIES are required to collect
 license fees from all classes
 of State-licensed retailers.

Allocation of Revenues
 STATE LICENSE FEES AND
 EXCISE TAXES: 5% to administrative
 expenses; remainder, 85% to Old Age
 Pension Fund, and 15% to State
 General Fund. COUNTY AND
 MUNICIPAL LICENSE FEES:
 85% to Old Age Pension Fund;
 15% to respective city and
 county general funds.

COLORADO DEPARTMENT OF REVENUE
 LIQUOR ENFORCEMENT DIVISION

DENVER

Calendar Year 1974

License Fees Total	\$	619,541
Excise Taxes		
Spirits @ \$1.80/gal.	\$	10,934,304
Wine over 14% @ 30¢/gal.	\$	249,251
Wine 14% and under @ 20¢/gal.	\$	838,896
Beer @ 6¢/gal.	\$	3,564,597
Total Excise Taxes	\$	15,587,048
SALES TAX - 3% - General Retail Sales Tax (Est.)	\$	10,877,659
GROSS STATE REVENUE	\$	27,084,248
Administrative Costs (Est.)	\$	384,953
NET STATE REVENUE	\$	26,699,295
LOCAL COLLECTIONS (License Fees)	\$	1,001,833
NET STATE AND LOCAL REVENUE	\$	27,701,128

PUBLIC REVENUES from ALCOHOL BEVERAGES

CONNECTICUT

CONNECTICUT LIQUOR CONTROL COMMISSION

HARTFORD

Fiscal Year Ending June 30, 1974

License Fees Total	\$ 5,094,905
Cost of Administration and Collection	\$ 565,866
NET REVENUE (Liquor Control Commission)	\$ 4,529,039

CONNECTICUT TAX DEPARTMENT

HARTFORD

Calendar Year 1974

Excise Taxes	
Spirits @ \$2.50/gal.	\$ 18,495,950
Alcohol @ \$2.50/gal.	\$ 21,453
Wine @ 25¢ - 62½¢/gal.	\$ 1,550,731
Beer @ \$2.50/bbl.	\$ 4,540,714
Total Excise Taxes	\$ 24,608,848
SALES TAX - 6½% - 6% - General Retail Sales Tax (Est.)*	\$ 34,057,393
GROSS REVENUE (Tax Department)	\$ 58,666,241
Cost of Administration and Collection (Est.)	\$ 95,000
NET REVENUE (Tax Department)	\$ 58,571,241
TOTAL NET STATE REVENUE	\$ 63,100,280

*Estimated amount is based on total gallons on which alcohol beverage excise taxes were paid during calendar year 1974, projected to reflect average retail basis for estimated on-premise and off-premise consumption. Rate decrease effective 5/1/74.

Method of Control
PERMIT (LICENSE): Exclusive
State Administration.

General Sales Tax
6½%-6% of retail sales including
alcohol beverages.

Allocation of Revenues:
LICENSE FEES: to State General Fund. EXCISE TAXES: to State General Fund.

DELAWARE ALCOHOLIC BEVERAGE CONTROL COMMISSION

WILMINGTON

Fiscal Year Ending June 30, 1974

Method of Control
 LICENSE: Exclusive State
 Administration.

NOTE: The Delaware Liquor
 Control Act provides the mech-
 anism for State-wide control
 either by a license system or a
 monopoly system, or a
 combination of both, at the
 discretion of the Delaware
 Alcoholic Beverage Control
 Commission.

Allocation of Revenues
 LICENSE FEES AND EXCISE
 TAXES: To State General
 Fund.

Licenses Fees Total	\$	342,049	
Excise Taxes			
Spirits @ \$2.25/gal.	\$	3,317,744	
Spirits @ \$1.50/gal.	\$	51,589	
Wine @ 40¢/gal.	\$	366,154	
Beer @ \$2.00/bbl.	\$	758,485	
Credits - Spirits and Wine	\$	(-3,354)	
Beer	\$	(- 939)	
Total Excise Taxes	\$	4,489,679	
Miscellaneous Income	\$	42,201	
GROSS STATE REVENUE	\$	4,873,929	
<i>Administrative and Enforcement Costs</i>	<i>\$</i>	<i>239,545</i>	
TOTAL STATE REVENUE	\$	4,634,384	

PUBLIC REVENUES from ALCOHOL BEVERAGES

DISTRICT OF COLUMBIA

DISTRICT OF COLUMBIA ALCOHOLIC BEVERAGE CONTROL BOARD

WASHINGTON

Fiscal Year Ending June 30, 1974

License Fees Total*	\$	1,087,015
Excise Taxes		
Spirits @ \$2.00/gal.	\$	10,059,880
Wine @ 15¢ - 33¢ - 45¢/gal.	\$	740,339
Beer @ \$2.25/bbl.	\$	1,280,443
Total Excise Taxes	\$	12,080,662
SALES TAX - 6% - General Retail Sales Tax (Est.)	\$	12,000,000
GROSS STATE REVENUE	\$	25,167,677
Administrative and Enforcement Costs (Est.)	\$	482,093
NET STATE REVENUE	\$	24,685,584

* License year ended 1/31/75.

Method of Control
LICENSE.

General Sales Tax
6% gross receipts from retail sales of tangible personal property including alcoholic beverages.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES (All receipts): To treasury of United States for general District purposes, except that 6% of all license fees other than for Class E (retail druggist) licenses, appropriated for treatment and rehabilitation of alcoholics.

Method of Control
 LICENSE: State and County
 Participation.

General Sales Tax
 OCCUPATIONAL RETAIL
 SALES TAX: 4% of gross re-
 cepts, including alcoholic bever-
 ages.

Local Collections
 License fees based on popula-
 tion per county are collected
 by the Department of Business
 Regulation, Division of Beverage.
 24% of the license tax is re-
 turned to the County and 38%
 to the Incorporated Cities and
 Towns.

Allocation of Revenues
 STATE LICENSE FEES AND
 TAXES: To General Revenue
 Fund. County and City fee dis-
 bursed as Local Collections.

FLORIDA DEPARTMENT OF BUSINESS REGULATION
 DIVISION OF BEVERAGE

TALLAHASSEE

Fiscal Year Ending June 30, 1974

License Fees Total*	\$	11,251,315
Excise Taxes		
Spirits 14% - 48% alcohol by weight, @ \$3.75/gal.	}	\$ 78,658,327
Spirits, over 48% alcohol by weight, @ \$7.52/gal.		
Wine @ \$1.15, \$1.60, \$2.30/gal.	}	\$ 17,840,368
Fla. Wine @ 37¢ - 44¢, 53¢ - 62¢, 71¢ - 83¢/gal.		
Beer @ 32¢/gal.	\$	72,414,759
Total Excise Taxes	\$	168,913,954
SALES TAX - 4% - General Retail Sales Tax (Est.)	\$	36,485,406
Miscellaneous Income	\$	227,433
GROSS STATE REVENUE	\$	216,878,108
Administrative and Enforcement Costs (Est.)	\$	1,600,000
NET STATE REVENUE	\$	215,278,108
LOCAL COLLECTIONS (Municipal & County Sales Tax)	\$	3,033,279
NET STATE AND LOCAL REVENUE	\$	218,311,387

*License fee totals are for license year ending 9/30/74.

GEORGIA DEPARTMENT OF REVENUE

ATLANTA

Fiscal Year Ending June 30, 1974

License Fees Total	\$	643,253	
Excise Taxes			
Spirits @ \$3.75/gal.	\$	34,898,733	
Wine @ 40¢, \$1.00, \$1.50, \$2.50/gal.	\$	7,192,758	
Beer @ \$10.00/bbl.	\$	38,624,955	
Total Excise Taxes	\$	80,716,446	
SALES TAX - 3% - General Retail Sales Tax (Est.)	\$	29,821,420	
Miscellaneous Income	\$	139,861	
GROSS STATE REVENUE	\$	111,320,980	
<i>Administrative and Enforcement Costs</i>	<i>\$</i>	<i>1,836,660</i>	
NET STATE REVENUE	\$	109,484,320	
LOCAL COLLECTIONS			
Licenses Fees			
Atlanta*	\$	1,372,053	
Other (Est.)	\$	9,500,000	
Total Local License Fees	\$	10,872,053	
Alcohol Beverage Excise Taxes			
Atlanta*	\$	8,341,656	
Other Municipal & County Collections (Est.) ...	\$	3,727,000	
Total Local Alcohol Beverage Excise Taxes	\$	12,068,656	
Total Local Collections	\$	22,940,709	
NET STATE AND LOCAL REVENUE	\$	132,425,029	

* Calendar year 1974.

Method of Control
LICENSE: State, County and
Municipal Participation.

General Sales Tax
3% of retail sales including alco-
holic beverages.

Local Collections
COUNTY OR MUNICIPAL
LICENSES must be obtained by
applicants before they will be
qualified to receive State
Licenses for whiskey, beer or
wine.

Allocation of Revenues
ALL STATE LIQUOR REVE-
NUE to State General Fund.
BEER AND WINE REVENUES
to support of public schools
except an amount not to exceed
3% for enforcement. COUNTY
AND MUNICIPAL LICENSE
FEES retained locally.

Method of Control
LICENSE: State and county participation. Permits are issued by the Department of Taxation only to establishments that have been licensed by a county liquor commission.

General Sales Tax
RETAILERS' TAX (Gross income): 4% of gross receipts including alcoholic beverages.
WHOLESALEERS' TAX (Gross income): 1/2 of 1% gross receipts including alcoholic beverages.

Local Collections
COUNTIES issue all licenses and collect license fees.

Allocations of Revenue
OTHER TAXES: To State Treasury. **LICENSE FEES:** To county general funds.

STATE OF HAWAII DEPARTMENT OF TAXATION

Calendar Year 1974

Permit Fees Total	\$	105
Excise Taxes - None		
Other Taxes		
20% on Total Wholesale Selling Price for Spirits, Beer, and Wine*	\$	12,145,403
4% Retail Gross Income Tax (Est.)	\$	3,695,485
0.5% Wholesale Gross Income Tax (Est.)	\$	303,619
Total Other Taxes	\$	16,144,507
GROSS STATE REVENUE	\$	16,144,612
<i>Administrative and Enforcement Costs</i>	\$	N.A.
TOTAL STATE REVENUE	\$	16,144,612
LOCAL COLLECTIONS		
City and County of Honolulu	\$	1,011,335
County of Maui**	\$	175,434
County of Hawaii	\$	216,325
County of Kauai**	\$	91,225
Total Local Collections	\$	1,494,319
TOTAL STATE AND LOCAL REVENUE	\$	17,638,931

* Includes penalties and interest.

** Fiscal year ending 6/30/74.

PUBLIC REVENUES from ALCOHOL BEVERAGES

IDAHO

IDAHO STATE LIQUOR DISPENSARY

BOISE

Fiscal Year Ending June 30, 1974

GROSS SALES*	\$ 28,193,527
Less: Discounts, Refunds, Returns	\$ 471,335
NET SALES	\$ 27,722,192
Less: Cost of Goods Sold	\$ 14,887,072
GROSS PROFIT	\$ 12,835,120
Less: Cost of Sales Operations	\$ 1,946,922
NET PROFIT	\$ 10,888,198
License and Permit Fees Total	\$ 1,203
Miscellaneous Income	\$ 16,322
Administrative Costs	\$ 363,021
NET REVENUE (Liquor Dispensary)	\$ 10,542,702

* Includes 1 7/8% surcharge on goods sold at State Liquor Dispensary.

LIQUOR LAW ENFORCEMENT DEPARTMENT

BOISE

Calendar Year 1974

License Fees Total	\$ 623,400
Administrative Costs	\$ 451,638
NET REVENUE (Liquor Law Enforcement Department)	\$ 171,762

IDAHO STATE TAX COMMISSION MISCELLANEOUS TAX DIVISION

BOISE

Fiscal Year Ending June 30, 1974

SALES TAX - 3% - General Retail Sales Tax (Est.)	\$ 2,155,871
Excise Taxes	
Beer @ \$4.65/bbl.	\$ 2,689,899
Wine @ 45¢/gal.	\$ 425,521
Total Excise Taxes	\$ 3,115,420
GROSS REVENUE (Miscellaneous Tax Division)	\$ 5,271,291
Administrative Costs (Est.)	\$ 39,000
NET REVENUE (Miscellaneous Tax Division)	\$ 5,232,291
TOTAL STATE REVENUE (All Agencies)	\$ 15,946,755
LOCAL COLLECTIONS - Municipal and County License Fees (Est.)	\$ 800,000
NET STATE AND LOCAL REVENUE	\$ 16,746,755

Method of Control
STATE MONOPOLY: Licensed sale for on-premises consumption. State, county and municipal participation.

Local Collections
COUNTIES AND MUNICIPALITIES may collect license fees from beer retailers.

Allocation of Revenues
MANDATORY INCREASE of 1% in price of liquor sold by State dispensaries credited to Liquor Law Enforcement Fund.
SURTAX: State License Fees and Excise Taxes: to State Treasurer as custodian for liquor fund to be distributed after deducting current obligations of dispensary and a cash reserve of \$50,000.00 as follows: 50% to counties in proportion to population provided, however, that 50% of all money apportioned to a county embracing any part of junior college district shall be paid to treasurer of said district; 7 1/2% to incorporated and specially chartered cities of the state according to population; \$400,000 to permanent building fund; \$1,000,000 to incorporated and specially chartered cities according to population at such time determined by superintendent; \$120,000 to state law enforcement planning commission; \$400,000 to counties according to formula; \$650,000 to state welfare fund and remainder to public school income fund. ALL MONEYS collected under Sale-by-Drink Act to State General Fund. STATE BEER LICENSE FEES AND PER BARREL TAX: To State General Fund; COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Method of Control
 LICENSE: State, County and
 Municipal Participation.

General Sales Tax
 OCCUPATIONAL RETAIL
 SALES TAX: Retailers Occupa-
 tion Tax—4% of gross receipts
 including alcoholic beverages to
 General Fund. Some 1100 cities
 impose a 1% Municipal Retailers
 Occupation Tax and over 50
 counties impose a 1% County
 Retailers' Occupation Tax to
 Trustees Account pending distri-
 bution.

Local Collections
 COUNTIES AND MUNICI-
 PALITIES, within their respec-
 tive limits, levy and collect fees
 for local licenses, prerequisite
 for State licenses, from all
 retailers.

Allocation of Revenues
 STATE LICENSE FEES AND
 EXCISE TAXES: No provision;
 presumably to State General
 Fund. STATE SALES TAX: To
 Occupational Tax Fund. COUNTY
 AND MUNICIPAL LI-
 CENSE FEES: To respective
 county and municipal general
 funds.

ILLINOIS LIQUOR CONTROL COMMISSION

SPRINGFIELD

and

ILLINOIS DEPARTMENT OF REVENUE

CHICAGO

Fiscal Year Ending June 30, 1974

License Fees Total	\$	1,047,385
Excise Taxes		
Spirits @ \$2.00/gal.	\$	52,929,609
Wine @ 23¢ and 60¢/gal.	\$	6,253,109
Beer @ 7¢/gal.	\$	16,513,544
Total Excise Taxes	\$	75,696,262
SALES TAX — 4% — Occupational Retail Sales Tax (Est.)	\$	56,344,000
GROSS STATE REVENUE	\$	133,087,647
<i>Administrative and Enforcement Costs</i>		
Liquor Control Commission	\$	694,600
Department of Revenue (Est.)	\$	290,700
Total Administrative and Enforcement Costs	\$	985,300
NET STATE REVENUE	\$	132,102,347
LOCAL COLLECTIONS		
License Fees		
Chicago*	\$	7,321,475
Other Municipalities (Est.)	\$	5,150,000
Total License Fees	\$	12,471,475
Municipal & County Retailer's Occupational Tax — 1% (Est.)**	\$	14,086,000
Total Local Collections	\$	26,557,475
NET STATE AND LOCAL REVENUE	\$	158,659,822

* Calendar year 1974.

** Administered by the State Department of Revenue.

PUBLIC REVENUES from ALCOHOL BEVERAGES

INDIANA

INDIANA ALCOHOLIC BEVERAGE COMMISSION

INDIANAPOLIS

Calendar Year 1974

License Fees Total*	\$	4,678,574
Excise Taxes		
Spirits & Wine over 21% @ \$2.28/gal.	\$	15,171,309
Wine under 21% & Mixed Beverages @ 45¢/gal.	\$	1,592,554
Beer @ 9.5¢/gal.	\$	8,465,980
Total Excise Taxes	\$	25,229,843
SALES TAX - 4% - General Retail Sales Tax (Est.)	\$	20,530,000
Gross Income Tax - 0.5% - (\$1,000 exempt) (Est.)	\$	3,910,000
GROSS STATE REVENUE	\$	54,348,417
Administrative and Enforcement Costs*	\$	1,706,932
NET STATE REVENUE	\$	52,641,485

*Fiscal year ending 6/30/74

Method of Control
PERMIT (LICENSE): State and
County Participation.

General Sales Tax
Liquors subject to gross income
tax - wholesaler ½ of 1%
(\$1,000 exempt), retailer, ½ of
1% (\$1,000 exempt). 4% general
retail sales tax.

Allocation of Revenues
PERMIT FEES (except for
retail permits, dancing permits
and permits to bartenders, wait-
ers, etc.) to State General Fund;
RETAIL PERMIT FEES: 1/3 to
school taxing units based on
average attendance, 2/3 to
county and city general funds in
proportion to permit fees paid
from such units. ADDITIONAL
FEE of \$30 on all retail permits
to Commission on alcoholism.
LIQUOR AND BEER EXCISE
TAX: 1/4 to State General
Fund; 1/4 to cities and towns
on basis of population; 1/2 to
Postwar Construction Fund.
WINE TAX: 1/3 to State Gen-
eral Fund; 1/3 to cities and
towns; 1/3 to Postwar Construc-
tion Fund. ENFORCEMENT
TAX, DANCING PERMIT
FEES AND PERMITS TO BAR-
TENDERS, WAITERS, ETC. to
special fund for administration
and enforcement of ABC act.

PUBLIC REVENUES from ALCOHOL BEVERAGES

IOWA BEER AND LIQUOR CONTROL DEPARTMENT

DES MOINES

Fiscal Year Ending June 30, 1974

Method of Control
STATE MONOPOLY: Exclusive
State Administration for spirits
and wines. Licenses for beer.

General Sales Tax
RETAIL SALES TAX (Con-
sumers' Sales Tax) 3% of gross
receipts from all sales of tangi-
ble personal property sold at
retail in the State to consumers
or users; including spirits, wine
and beer.

Local Collections
COUNTIES AND MUNICIPAL-
ITIES, within their respective
limits, approve licenses for retail
sale of beer and liquor, but state
issues licenses.

Allocation of Revenues
STATE STORE SALES RE-
CEIPTS AND SPIRITS AND
WINE PERMIT FEES: To
Liquor Control Act Fund from
which liquor purchases and
operating and administrative ex-
penses are disbursed; whenever
such Fund exceeds \$1,500,000,
excess transferred to General
Fund to reduce general state tax
levy. Semi-annually, state treas-
ury distributes sum equal to
10% of gross state store sales to
incorporated cities and towns
according to population; also, a
sum equal to 5% of gross state
store sales to the various taxing
districts throughout state as
partial or complete reimbursement
of revenues lost through sold-
iers' property tax exemptions
or remissions.

STATE LIQUOR LICENSE
FEES: 65% returned to cities
and towns issuing licenses; 35%
retained by state and transferred
to General Fund. BEER LI-
CENSE FEES: Retained locally.
STATE SALES TAX: to GEN-
ERAL FUND.

SALES*

Retail Sales	\$ 58,656,999	
Sales to Licensees	\$ 31,963,838	
NET SALES		\$ 90,620,837
Less: Cost of Sales	\$ 57,233,958	
GROSS PROFIT		\$ 33,386,879
Less: Cost of Sales Operations	\$ 7,265,121	
NET PROFIT		\$ 26,121,758
Miscellaneous Income	\$ 30,964	
License Fees		
Spirits & Wine (State's Share)	\$ 1,169,539	
Beer	\$ 52,875	
Total License Fees	\$ 1,202,414	
Excise Tax (Beer @ \$4.34/bbl.)	\$ 8,120,209	
SALES TAXES		
3% on State Store Sales	\$ 1,759,445	
3% on Other Sales (Est.)	\$ 8,590,000	
Total Sales Taxes	\$ 10,349,445	
Other Taxes		
15% on State Store Sales to On-Premise Licensees	\$ 4,795,450	
GROSS STATE REVENUE		\$ 50,620,240
Administrative Costs	\$ 718,377	
NET STATE REVENUE		\$ 49,901,863
LOCAL COLLECTIONS		
Spirits & Wine		
City & County Share of License Fees	\$ 2,359,805	
Beer Permit Fees	\$ 524,467	
Total Local Collections	\$ 2,884,272	
NET STATE AND LOCAL REVENUE		\$ 52,786,135

* Net of Discounts, refunds, returns, and 15% tax on state stores sales to on-premise licenses.

KANSAS DEPARTMENT OF REVENUE
 DIVISION OF ALCOHOLIC BEVERAGES CONTROL
 and
 DIVISION OF TAXATION
 TOPEKA

Fiscal Year Ending June 30, 1974

License Fees Total	\$	435,900
Excise Taxes		
Alcohol & Spirits @ \$1.50/gal.	\$	4,329,598
Wine over 14% @ 50¢/gal.	\$	159,665
Wine not over 14% @ 20¢/gal.	\$	191,849
Beer over 3.2% @ 15¢/gal.	\$	1,866,817
Cereal & Malt Beverages @ \$4.65/bbl.	\$	4,020,378
Malt Syrup & Malt Extract @ 10¢/lb.	\$	1,703
Wort & Liquid Malt @ 20¢/gal.		
Total Excise Taxes	\$	10,570,910
SALES TAXES		
3% General Retail Sales Tax (Beer-3.2% & under) ...	\$	2,423,862
4% Enforcement Tax (Alcohol Beverages over 3.2%) .	\$	4,067,615
Total Sales Taxes	\$	6,491,477
Miscellaneous Income	\$	75,673
GROSS STATE REVENUE	\$	17,573,060
<i>Administrative Costs</i>		
Division of Alcoholic Beverage Control	\$	666,943
Division of Taxation (Est.)	\$	5,000
Total Administrative Costs	\$	671,943
NET STATE REVENUE	\$	16,901,117
LOCAL COLLECTIONS (Est.)		
License & Permit Fees	\$	152,000
0.5% Local Sales Tax*	\$	44,500
Total Local Collections	\$	196,500
NET STATE AND LOCAL REVENUE	\$	17,097,617

* Administered by the Division of Taxation.

Method of Control
 LICENSE: State, County and
 Municipal participation.

Local Collections
 CITIES AND TOWNSHIPS are
 authorized by the Liquor Con-
 trol Act to impose and collect
 manufacturers', distributors'
 and non-beverage users' license
 fees not in excess of the State
 fees, and are required by that
 Act to levy and collect retail
 license fees in amounts fixed by
 them within specified minimum
 and maximum limits. Retail
 cereal malt beverage license fees,
 within specified minimum and
 maximum limits, are imposed
 and collected by the County
 and incorporated City governing
 bodies.

Allocation of Revenues
 REGISTRATION AND
 LICENSE FEES collected under
 the Liquor Control Act are
 deposited in the State General
 Fund. LICENSE FEES and
 taxes collected under the Cereal
 Malt Beverage Law are also de-
 posited in the State General
 Fund. After depositing a suf-
 ficient amount to maintain
 \$10,000 in the Cereal Malt
 Beverage Tax Refund Fund, the
 remainder is credited 100% to
 the General Revenue Tax Fund.
 RETAIL LIQUOR SALES EN-
 FORCEMENT TAX is deposited
 40% to the State General Fund
 and 60% to the County and City
 Alcoholic Beverage Control En-
 forcement Fund.

Method of Control
 LICENSE: State, County and
 Municipal Participation.

General Sales Tax
 A 5% general retail sales (gross receipts) tax became effective 4-1-68. Proceeds monthly to pay veterans' bonus; surplus, if any, to General Fund.

Local Collections
 INCORPORATED CITIES may issue licenses to manufacturers, wholesalers and retailers of alcoholic beverages not exceeding twice the amounts for corresponding State licenses except that the fee imposed upon beer retailers may be fixed at any sum not exceeding two hundred dollars, brewers or distillers license fee may not exceed five hundred dollars; and COUNTIES in which traffic in alcoholic beverages is not forbidden may issue licenses to retailers, the fees not to exceed twice the amount imposed by the State. Any amount paid to any incorporated city within a county as a license tax for the same privilege for the same year to be credited against the county license tax. A credit is allowed up to 50% on the amount of the State retail license taxes levied by counties and incorporated cities.

Allocation of Revenues
 STATE SPIRITS, WINE, AND BEER LICENSE FEES AND CONSUMPTION (EXCISE) TAXES: To General Expenditure Fund. STATE PERSONAL PROPERTY TAXES on bonded spirits in warehouses: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES AND COUNTY, MUNICIPAL AND SCHOOL DISTRICT AD VALOREM TAX ON SPIRITS IN BONDED WAREHOUSES: Retained locally.

KENTUCKY DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL and KENTUCKY DEPARTMENT OF REVENUE

FRANKFORT

Calendar Year 1974

License Fees Total	\$	920,730
Excise Taxes		
Spirits @ \$1.92/gal.	\$	9,207,942
Wine @ 50¢/gal.	\$	829,868
Beer @ \$2.50/bbl.	\$	4,480,847
Total Excise Taxes	\$	14,518,657
SALES TAX -- 5% -- General Retail Sales Tax (Est.)	\$	15,000,000
Other Taxes		
15¢/\$100.00 Assessed Value of Spirits Withdrawn from Bonded Warehouses	\$	836,371
5¢ per each Case Sold by Wholesalers	\$	84,505
Total Other Taxes	\$	920,876
GROSS STATE REVENUE	\$	31,360,263
Administrative and Enforcement Costs (Est.)	\$	510,000
NET STATE REVENUE	\$	30,850,263
LOCAL COLLECTIONS		
Louisville*		
Licenses	\$	594,768
Whiskey Withdrawn from Bonded Warehouses	\$	151,564
Newport		
Licenses	\$	98,046
Covington County		
Licenses	\$	109,958
Jefferson County*		
Licenses	\$	239,924
Whiskey Withdrawn from Bonded Warehouses	\$	2,856
Ad Valorem Tax on Spirits	\$	398,978
Lexington & Fayette Urban County Government*		
Licenses	\$	112,911
Whiskey Withdrawn from Bonded Warehouses	\$	98,023
Other (Est.)		
Licenses	\$	469,000
Whiskey Withdrawn from Bonded Warehouses**	\$	4,300,000
Total Local Collections	\$	6,576,028
NET STATE AND LOCAL REVENUE	\$	37,426,291

* Fiscal year ending June 30, 1974.

** Includes city, school district, and "other" county revenue.

PUBLIC REVENUES from ALCOHOL BEVERAGES

LOUISIANA

LOUISIANA DEPARTMENT OF REVENUE

BATON ROUGE

Fiscal Year Ending June 30, 1974

License Fees Total	\$ 1,629,255
Excise Taxes	
Liquor @ \$2.50/gal.*	\$ 14,788,534
Wine @ 11¢ - \$1.58/gal.*	\$ 766,437
Beer @ \$10.00/bbl.	\$ 25,196,199
Total Excise Taxes	\$ 40,751,170
SALES TAX - 3% - General Retail Sales Tax (Est.)	\$ 13,300,000
Miscellaneous Income	\$ 1,686
GROSS STATE REVENUE	\$ 55,682,111
Administrative and Collection Costs (Est.)	\$ 350,000
NET STATE REVENUE	\$ 55,332,111
LOCAL COLLECTIONS	
Taxes & Fees Collected by Parishes & Municipalities	
Beer Tax @ \$1.50/bbl.**	\$ 3,823,401
License & Permit Fees (Est.)	\$ 1,580,000
Sales Tax (Est.)***	\$ 4,100,000
Total Local Collections	\$ 9,503,401
TOTAL STATE AND LOCAL REVENUE	\$ 64,835,512

Method of Control
 PERMIT (LICENSE): State,
 Parish (County) and Municipal
 Participation.

General Sales Tax
 3% retail selling price including
 alcoholic beverages.

Local Collections
 PARISHES AND MUNICIPAL-
 ITIES as well as state may re-
 quire permits from dealers.

Allocation of Revenues
 LICENSE FEES: Collector to
 withhold \$350,000.00 from
 high alcoholic content and
 \$180,000.00 from collections
 on low alcoholic content to be
 credited to the Commission on
 Alcoholic Beverage Control. Re-
 mainder to be credited to Gen-
 eral Fund. HIGH ALCOHOLIC
 CONTENT TAXES: Collector
 shall withhold \$150,000.00 for
 administration and enforcement
 of the Act, the remainder to be
 credited to Revenue Sharing
 Account except for
 \$700,000.00 per year to be
 credited to the City of New Or-
 leans. LOW ALCOHOLIC CON-
 TENT TAXES: The collector
 shall withhold \$125,000.00 for
 administration and enforcement
 of the Act, the remainder to
 Special Fund for Veterans
 Bonus and any residue to the
 General Fund.

* Actual net collections, but breakdown between distilled spirits and wines based on actual gallon collection of liquor with wines estimated. There is a 3.3% discount allowed on gross levy.
 ** Parishes and municipalities authorized to levy ordinance on beer at \$1.50 per 31 gallon barrel which tax the Department of Revenue collects and reimburses to the parishes and municipalities.
 *** Estimate based on 1% rate, which is the predominant rate in the parishes and municipalities which levy a sales tax.

MAINE BUREAU OF ALCOHOLIC BEVERAGES

AUGUSTA

Fiscal Year Ending June 30, 1974

Method of Control
STATE MONOPOLY: State and
Municipal Participation.

NOTE: Hotel licensees may sell
in the original package to regis-
tered room guests.

General Sales Tax
5% retail sale price on all tangi-
ble personal property; spirituous
and vinous liquors sold in state
stores exempt.

Allocation of Revenues
STATE SALES PROFITS:
After meeting operating ex-
penses, to State General Fund.
LIQUOR LICENSE FEES,
BEER LICENSE, AND CER-
TIFICATES OF APPROVAL
FEES AND TAXES: To State
General Fund.

GROSS SALES	\$	43,339,101
<i>Less: Returns</i>	\$	8,500
NET SALES	\$	43,330,601
<i>Less: Cost of Sales</i>	\$	26,287,122
GROSS PROFIT	\$	17,043,479
<i>Less: Cost of Sales Operations</i>	\$	3,292,051
NET PROFIT	\$	13,751,428
 License Fees Total	\$	987,015
 Excise Taxes		
Table Wine Imported from other States @ 30¢/gal.	\$	294,388
Sparkling Wine @ \$1.00/gal.	\$	61,936
Beer Imported from other States @ 25¢/gal.	\$	5,626,553
Total Excise Taxes	\$	5,982,877
 SALES TAX - 5% - General Retail Sales Tax (Est.)*	\$	4,200,000
 Miscellaneous Income		
I.D. Cards @ \$1.00	\$	13,520
Spirits and Wine	\$	25,291
Beer-filing Fees @ \$10.00	\$	31,040
Beer-amusement Permits @ \$10.00	\$	6,640
Wine Label Registration	\$	1,152
Total Miscellaneous Income	\$	77,643
 GROSS STATE REVENUE	\$	24,998,963
 <i>Administrative Costs**</i>	\$	664,610
 NET STATE REVENUE	\$	24,334,353

* The 5% Sales Tax revenue is collected by the Sales Tax Division of the Bureau of Taxation and is not, therefore, a true part of Bureau of Alcoholic Beverages revenue.

** Funding for the Enforcement Division (transferred to the Department of Public Safety, 7/1/72) was terminated as of 6/30/73.

PUBLIC REVENUES from ALCOHOL BEVERAGES

MARYLAND

MARYLAND TREASURY DEPARTMENT

ANNAPOLIS

Fiscal Year Ending June 30, 1974

License Fees Total	\$	230,790
Excise Taxes		
Spirits @ \$1.50/gal.	\$	15,517,684
Wine @ 40¢/gal.	\$	2,577,537
Beer @ 9¢/gal.	\$	8,038,604
Total Excise Taxes	\$	26,133,825
SALES TAX - 4% - General Retail Sales Tax (Est.)	\$	26,500,000
Miscellaneous Income	\$	5,294
GROSS STATE REVENUE	\$	52,869,909
Administrative and Enforcement Costs	\$	802,494
NET STATE REVENUE	\$	52,067,415
LOCAL COLLECTIONS		
County Dispensaries' Net Profits		
Dorchester	\$	86,074
Garrett	\$	65,861
Harford	\$	107,421
Kent	\$	30,204
Montgomery	\$	4,353,849
Somerset	\$	77,843
Wicomico	\$	250,993
Worcester	\$	181,919
Total County Dispensaries' Net Profits	\$	5,154,164
License Fees		
Annapolis*	\$	54,767
Baltimore (City)	\$	1,023,943
Counties*	\$	2,198,653
Total License Fees	\$	3,277,363
Garrett County Beer Tax	\$	101,000
Total Local Collections	\$	8,532,527
NET STATE AND LOCAL REVENUE	\$	60,599,942

* Fiscal year ending 4/30/74.

Method of Control
 LICENSE: State, County and Municipal participation. County Dispensaries in Dorchester, Garrett, Harford, Kent, Montgomery, Somerset, Wicomico and Worcester Counties.

General Sales Tax
 4% retail price of tangible personal property including alcoholic beverages.

Local Collections
 COUNTIES, CITY OF BALTIMORE AND CITY OF ANNAPOLIS collect license fees from Retailers. In addition eight counties, Dorchester, Harford, Kent, Montgomery, Somerset, Wicomico, Worcester, and Garrett operate County Dispensaries. Such dispensaries are authorized to sell sparkling or fortified wine and other alcoholic beverages containing more than fourteen per centum of alcohol by volume except in Harford county where they may sell alcoholic beverages containing more than ten per centum of alcohol by volume, in Montgomery county where they may sell any alcoholic beverages, and in Kent and Somerset counties where they may sell any alcoholic beverages except beer. Somerset county has monopoly sale of all alcoholic beverages except beer. Montgomery county has an absolute monopoly of the wholesale sale and distribution of all alcoholic beverages within said county and operates 19 county retail stores. Garrett county has a tax on beer of 2¢ per 12-ounce and 5-1/3¢ per 32 ounce container.

Allocation of Revenue
 LICENSE FEES, PERMIT FEES AND WINE EXCISE TAX to General Fund. DISTILLED SPIRITS EXCISE TAX to General Fund with the exception of 50¢ per gallon which is distributed to the Counties and Baltimore City, based upon deliveries made to retail outlets within the respective Counties and City. BEER EXCISE TAX to General Fund, with the exception of 4½¢ per gallon less expenses which is distributed to the Counties and Baltimore City based upon deliveries made to retail outlets within the respective Counties and City. Appropriations from the General Fund Account have been set up in the budget to take care of Old Age Assistance, State Department of Public Welfare, Aid to Dependent Children, Board of State Aid and Charities, Division of Public Assistance to Needy Blind, and to General Public Assistance. COUNTY LICENSE FEES: To counties and municipalities for general purposes. In Montgomery County, to Debt Service. PROFITS FROM COUNTY DISPENSARIES: In Dorchester, Garrett, Harford, Kent, Montgomery, Somerset, Wicomico and Worcester Counties, to Debt Service or to General Fund. In Garrett County, the profit from the tax on beer is allocated to General Fund of the County. 4% RETAIL SALES TAX: To General Fund of the State.

MASSACHUSETTS ALCOHOLIC BEVERAGES CONTROL COMMISSION

BOSTON

Fiscal Year Ending June 30, 1974

License Fees Total	\$	439,515
Miscellaneous Income	\$	15,108
GROSS REVENUE (Alcoholic Beverages Control Commission)	\$	454,623
Administrative Costs (Personnel Services and Expenses)	\$	766,942
NET REVENUE (Alcoholic Beverages Control Commission)	\$	(-312,319)

MASSACHUSETTS DEPARTMENT OF CORPORATION & TAXATION

BOSTON

Calendar Year 1974

Excise Taxes		
Spirits over 50% @ \$2.95/gal.	\$	52,605
Spirits over 24%/15%* @ \$2.95/gal.	\$	41,569,672
Spirits 24%/15%* or under @ 80¢/gal.	\$	485,214
Alcohol @ \$2.95/gal.	\$	1,929
Wine @ 40¢/gal.	\$	4,245,703
Sparkling Wine @ 50¢/gal.	\$	360,924
Beer @ \$2.40/bbl.	\$	10,121,271
Cider, 3%-6%, @ 2¢/gal.	\$	66
Total Basic Excise Taxes	\$	56,837,384
Plus: 14% Surtax	\$	7,957,234
Total Excise Taxes	\$	64,794,618
Other Taxes (Gross Receipts Tax @ .0057%)**	\$	289,830
SALES TAX - 5% - Meal Tax (On-premise, Est.)	\$	33,000,000
Miscellaneous Income (Penalties for Late Filing)	\$	7,622
GROSS REVENUE (Department of Corporation & Taxation)	\$	98,092,070
Administrative Costs (Est.)	\$	757,778
NET REVENUE (Department of Corporation & Taxation)	\$	97,334,292
TOTAL NET STATE REVENUE	\$	97,021,973
LOCAL COLLECTIONS (License Fees)		
Boston	\$	1,378,384
Worcester	\$	325,079
Other (Est.)	\$	3,000,000
Total Local Collections	\$	4,703,463
NET STATE AND LOCAL REVENUE	\$	101,725,436

* Reduction to 15% effective 9/1/74.

** Fiscal year ending 6/30/74.

Method of Control
LICENSE: State and Municipal
Participation.

Local Collections
CITIES AND TOWNS issue all
licenses for the retail sale of al-
coholic beverages, except by
public carriers.

Allocation of Revenues
STATE LICENSE FEES AND
EXCISE TAXES: All to General
Fund. LOCAL LICENSE FEES:
Retained locally.

PUBLIC REVENUES from ALCOHOL BEVERAGES

MICHIGAN

MICHIGAN LIQUOR CONTROL COMMISSION

LANSING

Fiscal Year Ending June 30, 1974

GROSS SALES	\$	365,500,134
<i>Less: Discounts, Refunds, Returns</i>	\$	42,733,690
NET SALES	\$	322,766,444
<i>Less: Cost of Sales</i>	\$	248,835,327
GROSS PROFIT	\$	73,931,117
<i>Less: Cost of Sales Operations</i>	\$	12,517,277
NET PROFIT	\$	61,413,840
 License Fees Total	\$	 6,796,783
 Excise Taxes		
Liquor @ 4%*	\$	14,196,141
Specific Tax on Liquor @ 4%*	\$	14,196,141
Specific Tax on Liquor Sold for Off-Premise		
Consumption @ 1%*	\$	2,703,242
Wine @ 4¢ - 50¢/gal.	\$	5,186,536
Beer @ \$6.30/bbl.	\$	42,207,094
Total Excise Taxes	\$	78,489,154
 SALES TAX - 4% - General Retail Sales Tax**	\$	 47,457,331
 Miscellaneous Income	\$	 600,788
 GROSS STATE REVENUE	\$	 194,757,896
 <i>Administrative and Enforcement Costs</i>	\$	 2,713,262
 NET STATE REVENUE	\$	 192,044,634

* Rates are applied to delivered cost plus mark-up.

** Includes estimated sales tax on spirits, wine, and beer not collected through the Liquor Control Commission.

Method of Control
STATE MONOPOLY: Licenses for on-premise consumption in counties under 1,000,000 may issue only with approval of local legislative bodies.

General Sales Tax

RETAIL SALES TAX: 4% of the gross proceeds of sales at retail within the State, including sales of alcoholic beverages.

Allocation of Revenues

STATE SALES PROFITS, BEER AND WINE EXCISE TAXES, 4% SPECIFIC TAX ON SPIRITS, MANUFACTURER AND WHOLESALE LICENSE FEES AND TRANSFER FEES: to State General Fund. Additional 4% excise tax on spirits to School Aid Fund. 1% specific tax on liquor sold for off-premise consumption, for the Alcoholism Fund, Public Health Dept. RETAIL LICENSE FEES: 85% to municipalities in which collected for enforcement; 5% and all Sunday Sales fees for care and treatment of alcoholics; remainder to State General Fund. SALES TAXES: 2% to School Aid Fund, 1/2 of 1% to Local Units of Government, remainder to State General Fund.

MINNESOTA LIQUOR CONTROL COMMISSION

ST. PAUL

Fiscal Year Ending June 30, 1974

Method of Control
 LICENSE: State, county, city, village and borough participation.

Local Collections
 LOCAL GOVERNING BODIES license the retail sale of all alcoholic beverages, except by druggists and public carriers. Municipalities may also own and operate "exclusive liquor stores."

Allocation of Revenues
 STATE LICENSE FEES: To General Revenue Fund. EXCISE TAXES: 17% to the several counties, cities, villages and boroughs, in proportion to their population, balance to General Revenue Fund. FEES FOR REGISTRATION OF LIQUOR BRANDS: To General Revenue Fund. MUNICIPAL LICENSE FEES: To Municipal General Funds. MUNICIPAL STORE NET REVENUES: Generally to construction, operation, etc. of sewers, sewage disposal plants, water works and water mains. Certain fourth class cities may allocate not exceeding \$200,000 to unincorporated non-profit hospital association for construction of community hospital. Numerous provisions are made for referenda on allocation of municipal store revenue to community hospitals in other cities and villages.

Licenses, Permits, and Identification Cards Total	\$	323,150
Excise Taxes		
Spirits & Sparkling Wine @ \$4.53-\$4.39/gal.*	\$	37,495,652
Wine @ 27¢-\$3.08/gal.	\$	2,258,738
Beer over 3.2% @ \$4.00/bbl.	\$	7,639,194
Beer, 3.2% and under @ \$2.00/bbl.	\$	1,185,332
Total Excise Taxes	\$	48,578,916
SALES TAX - 4% - General Retail Sales Tax (Est.)	\$	16,100,000
GROSS STATE REVENUE	\$	65,002,066
Administrative and Enforcement Costs	\$	410,917
NET STATE REVENUE	\$	64,591,149
LOCAL COLLECTIONS**		
Municipal Liquor Stores' Net Profits***	\$	10,902,296
Retail Licenses (Liquor)	\$	4,462,652
Retail Licenses (3.2% Malt Beverages, Est.)	\$	530,000
Total Local Collections	\$	15,894,948
NET STATE AND LOCAL REVENUE	\$	80,486,097

* Rate decrease effective 8/1/73.
 ** Retained by municipalities.
 *** Calendar year 1973.

PUBLIC REVENUES from ALCOHOL BEVERAGES

MISSISSIPPI

MISSISSIPPI ALCOHOLIC BEVERAGE CONTROL COMMISSION
and
MISSISSIPPI STATE TAX COMMISSION
JACKSON

Fiscal Year Ending June 30, 1974

GROSS SALES	\$ 62,320,671
<i>Less: Cost of Sales</i>	\$ 52,206,502
GROSS PROFIT	\$ 10,114,169
<i>Less: Cost of Sales Operations</i>	\$ 794,320
NET PROFIT	\$ 9,319,849
 License Fees Total	 \$ 1,612,858
 Excise Taxes	
Spirits @ \$2.50/gal.	\$ 7,629,436
Wine @ 35¢/gal.	\$ 291,228
Sparkling Wine @ \$1.00/gal.	\$ 34,206
Beer and Light Wine, Wholesalers and Distributors, @ 42.68¢/gal.	\$ 16,584,488
Total Excise Taxes	\$ 24,539,358
 SALES TAX - 5% - General Retail Sales Tax	 \$ 7,477,387
 Miscellaneous Income	 \$ 309,109
 GROSS STATE REVENUE	 \$ 43,258,561
 <i>Administrative and Enforcement Costs</i>	 \$ 805,330
 NET STATE REVENUE	 \$ 42,453,231
 LOCAL COLLECTIONS (Fines)	 \$ 116,684
 NET STATE AND LOCAL REVENUE	 \$ 42,569,915

Method of Control
STATE, COUNTY AND MUNICIPAL LICENSING of the sale of beverages not over 4% alcohol (by weight) by the package and drink. **STATE MONOPOLY** of wholesale of alcoholic beverages over 4% (by weight). **STATE LICENSING** of retail sale of alcoholic beverages over 4% (by weight) by package and by drink.

Sales Tax
GENERAL SALES TAX 5% of gross retail sales of alcoholic beverages.

Local Collections
MUNICIPALITIES AND COUNTIES may impose annual privilege taxes not exceeding 50% corresponding State taxes on retailers and wholesalers of alcoholic beverages not over 4%; mandatory municipal and county fee equal to State permit fee imposed on permittees of beverages over 4%; State collects and remits mandatory license to municipalities and counties.

Allocation of Revenues
STATE LICENSE FEES, ABC PROFITS AND TAXES ON BEVERAGES OVER 4% WEIGHT, BEER AND WINE TAXES AND SALES TAXES: To State Treasury for General Funds. **COUNTY AND MUNICIPAL LICENSE FEES:** To county and municipal funds.

MISSOURI DEPARTMENT OF PUBLIC SAFETY
DIVISION OF LIQUOR CONTROL

JEFFERSON CITY

Calendar Year 1974

Method of Control
LICENSE: State, County and
Municipal Participation.

General Sales Tax
3% gross retail sales including
alcoholic beverages effective
10-14-63.

Local Collections
COUNTIES AND THE CITY
OF ST. LOUIS, within their
respective limits, collect license
fees not exceeding the corres-
ponding State fees from all state
licensees, including retailers of
non-intoxicating (3.2% alcohol
by weight) beer; and MUNI-
CIPAL CORPORATIONS col-
lect license fees not exceeding
1½ times the corresponding
State fees from all State
licensees, including manufac-
turers, wholesalers, and retailers
of non-intoxicating beer.

Allocation of Revenues
STATE LICENSE FEES, EX-
CISE TAXES AND STATE
SALES TAX: To ordinary
revenue fund. COUNTY AND
MUNICIPAL LICENSE FEES:
To county and municipal treas-
uries.

License Fees Total	\$	1,558,735
Excise Taxes		
Spirits @ \$2.00/gal	\$	15,251,288
Wine @ 30¢/gal	\$	1,374,229
Malt Beverage Inspection and Gauging Fee @ \$1.86/bbl	\$	5,733,783
Total Excise Taxes	\$	22,359,300
SALES TAX - 3% - General Retail Sales Tax (Est.)	\$	17,200,000
Miscellaneous Income (Refunds)	\$	880
GROSS STATE REVENUE	\$	41,118,915
<i>Administration and Enforcement Costs</i>		
Cost of Operations	\$	263,047
Salaries	\$	682,828
Additions, Repairs, and Replacements	\$	471
Total Administrative and Enforcement Costs	\$	946,346
NET STATE REVENUE	\$	40,172,569
LOCAL COLLECTIONS		
License and Permit Fees		
Kansas City	\$	429,463
St. Joseph	\$	38,498
St. Louis*	\$	450,755
Other Cities (Est.)	\$	935,000
Total License and Permits Fees	\$	1,853,716
Municipal Sales Tax - ½%-1% (Est.)**	\$	1,380,000
Total Local Collections	\$	3,233,716
NET STATE AND LOCAL REVENUE	\$	43,406,285

* Fiscal year ending 4/30/74.

** Estimate is based on the 1% rate which is the predominate rate in the municipalities which levy a sales tax. The municipal sales taxes are administered by the State Director of Revenue.

PUBLIC REVENUES from ALCOHOL BEVERAGES

MONTANA

MONTANA DEPARTMENT OF REVENUE LIQUOR DIVISION

HELENA

Fiscal Year Ending June 30, 1974

GROSS SALES (Less 20% Tax)	\$	33,107,005
Less: Cost of Sales	\$	22,424,074
GROSS PROFIT	\$	10,682,931
Less: Cost of Sales Operations and Administration ..	\$	3,418,004
NET PROFIT	\$	7,264,927
License Fees Total	\$	612,631
Excise Taxes		
Spirits & Wine @ 16% of Retail Selling Price	\$	5,297,121
Beer @ \$3.00/bbl.	\$	1,917,613
Total Excise Taxes	\$	7,214,734
Miscellaneous Income	\$	9,553
NET STATE REVENUE	\$	15,101,845
LOCAL COLLECTIONS		
County License Tax	\$	1,324,280
Local License Fees		
Butte	\$	38,960
Great Falls	\$	46,214
Other (Est.)	\$	145,000
Total Local License Fees	\$	230,174
Total Local Collections	\$	1,554,454
NET STATE AND LOCAL REVENUE	\$	16,656,299

Method of Control
STATE MONOPOLY: Applications for on-sale licenses must be accompanied by written approval of respective county, city or town authorities.

Local Collections
COUNTIES AND INCORPORATED CITIES AND TOWNS within their respective limits may levy and collect license fees not exceeding 50% of the corresponding State fees for "all beverages" retailers, and not exceeding the corresponding State fees for beer wholesalers and retailers.

Allocation of Revenues
BEER LICENSE FEES AND EXCISE TAX: To State General Fund. STATE PROFITS, RETAIL SALES TAX AND LICENSE FEES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds. SPECIAL LICENSE TAX (4%): Collected on retail sales by Board and apportioned to counties on basis of county sales; counties apportion 2/3 of same to general funds of incorporated cities and towns therein on gross sales basis, remaining 1/3 kept for county general fund.

NEBRASKA LIQUOR CONTROL COMMISSION

LINCOLN

Fiscal Year Ending November 30, 1974

Method of Control
LICENSE: State, city and village participation.

Local Collections
CITIES AND VILLAGES, within their corporate limits, collect license fees from by-the-drink retailers, and may also levy on occupational tax on manufacturers and wholesalers not to exceed double the state license fee; in the case of beer licensees, outside incorporated limits the fees are paid to the COUNTY.

Allocations of Revenues
STATE LICENSE FEES: To State School Fund. STATE REGISTRATION FEES AND EXCISE TAXES: To the General Fund. COUNTY LICENSE FEES: To school funds of the county. MUNICIPAL LICENSE FEES: To respective district school funds.

License, Permit, and Registration Fees Total*	\$	148,386
Excise Taxes		
Spirits @ \$2.00/gal.	}	\$ 6,296,333
Wine @ 75¢/gal.		
Beer @ 10¢/gal.	\$	3,535,835
Total Excise Taxes	\$	9,832,168
SALES TAX - 2½% - General Retail Sales Tax (Est.)	\$	5,150,000
Miscellaneous Income	\$	65,523
GROSS STATE REVENUE	\$	15,196,077
Administrative and Enforcement Costs	\$	448,668
NET STATE REVENUE	\$	14,747,409
LOCAL COLLECTIONS		
License Fees**		
Bellvue	\$	16,750
Omaha	\$	135,325
Other (Est.)	\$	1,254,000
Total License Fees	\$	1,406,075
Municipal Occupation Tax***		
Lincoln	\$	65,495
Omaha	\$	318,121
Other (Est.)	\$	16,500
Total Municipal Occupation Tax	\$	400,116
Local Sales Tax - 1% (Est.)****	\$	750,000
Total Local Collections	\$	2,556,191
TOTAL STATE AND LOCAL REVENUE	\$	17,303,600

* Includes manufacturer's, distributor's, public carrier, and off-premise retail license fee collections.

** Includes collections from on-premise retail licenses issued by the state with revenues being collected and retained by local governments.

*** Administered by the State Tax Commissioner.

**** Local sales taxes are imposed by the cities of Bellvue, Lincoln, and Omaha.

PUBLIC REVENUES from ALCOHOL BEVERAGES

NEVADA

NEVADA TAX COMMISSION LIQUOR DEPARTMENT

CARSON CITY

Fiscal Year Ending June 30, 1974

License Fees Total	\$	19,244
Excise Taxes		
Spirits @ \$1.90/gal.	\$	6,757,032
Wine @ 30¢-50¢/gal.	\$	755,789
Beer @ 6¢/gal.	\$	1,068,711
Total Excise Taxes	\$	8,581,532
Less: Discounts and Adjustments	\$	255,224
Net Excise Taxes	\$	8,326,308
SALES TAX - 2% - General Retail Sales Tax (Est.)	\$	6,744,358
GROSS STATE REVENUE	\$	15,089,910
Administrative and Enforcement Costs (Est.)	\$	152,422
NET STATE REVENUE	\$	14,937,488
LOCAL COLLECTIONS		
License Fees		
Reno*	\$	271,712
Las Vegas	\$	321,001
Other (Est.)	\$	774,975
Total License Fees	\$	1,367,688
Sales Taxes (Est.)**		
County Sales Tax - 1%	\$	3,424,111
County Option Sales Tax - 0.5%	\$	1,711,718
Total Sales Taxes	\$	5,135,829
Total Local Collections	\$	6,503,517
NET STATE AND LOCAL REVENUE	\$	21,441,005

* Calendar year 1974.

** Collected by the state.

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
3% gross receipts from retail sales of tangible personal property including alcoholic beverages; 11 counties impose additional ½% county option sales tax.

Local Collections
COUNTIES, INCORPORATED CITIES AND TOWNS levy and collect the license fees for the retail sale of all alcoholic beverages. Local Sales Tax ½% County Tax (Churchill, Clark, Lyon, Washoe, Douglas, Elko, Humboldt, Lincoln, Mineral, Nye and Pershing counties).

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 5/19's of excise tax on distilled spirits over 22% allocated to counties and cities on population basis. Rest to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

NEW HAMPSHIRE STATE LIQUOR COMMISSION

CONCORD

Calendar Year 1974

Method of Control
STATE MONOPOLY: Exclu-
sive State Administration.

Allocation of Revenues
STATE SALES PROFITS,
LICENSE FEES ON SPIRITS
AND WINES, PERMIT FEES
ON BEER AND ALL OTHER
REVENUE: To State General
Fund.

GROSS SALES	\$ 97,848,124
<i>Less: Discounts, Refunds, Returns</i>	\$ 43,065
NET SALES	\$ 97,805,059
<i>Less: Cost of Sales</i>	\$ 68,982,791
GROSS PROFIT	\$ 28,822,268
<i>Less: Cost of Sales Operations</i>	\$ 5,472,986
NET PROFIT	\$ 23,349,282
 License Fees Total	 \$ 471,537
 Excise Tax (Beer @ \$3.72/bbl.)	 \$ 3,171,107
 Miscellaneous Income	 \$ 33,511
 GROSS STATE REVENUE	 \$ 27,025,437
 <i>Administrative and Enforcement Costs</i>	 \$ 340,707
 NET STATE REVENUE	 \$ 26,684,730

**NEW JERSEY DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF ALCOHOLIC BEVERAGE CONTROL**

CRANFORD

Fiscal Year Ending June 30, 1974

License Fees Total	\$	1,450,877	
Miscellaneous Income	\$	721,018	
GROSS REVENUE (Division of Alcoholic Beverage Control)	\$	2,171,895	
<i>Administrative Costs</i>	\$	1,815,815	
NET REVENUE (Division of Alcoholic Beverage Control)	\$	356,080	

**NEW JERSEY DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION – RESEARCH & STATISTICS**

TRENTON and CRANFORD

Fiscal Year Ending June 30, 1974

Excise Taxes			
Spirits @ \$2.80/gal.	\$	47,295,296	
Wines @ 30¢/gal.	\$	4,442,547	
Vermouth @ 30¢/gal.	\$	219,235	
Beer @ 3-1/3¢/gal.	\$	4,792,976	
Total Excise Taxes	\$	56,750,054	
SALES TAX – 5% – Sales and Use Tax (Est.)	\$	54,000,000	
Miscellaneous Income	\$	35,418	
NET REVENUE (Division of Taxation)	\$	110,785,472	
TOTAL NET STATE REVENUE	\$	111,141,552	
LOCAL COLLECTIONS			
Atlantic City Luxury Sales Tax	\$	961,431	
Municipal Retail License Fees	\$	5,900,918	
Total Local Collections	\$	6,862,349	
NET STATE AND LOCAL REVENUE	\$	118,003,901	

Method of Control
LICENSE: State and Municipal Participation.

Allocation of Revenues
STATE LICENSE FEES: To State General Fund. STATE TAXES: To State General Fund. MUNICIPAL (RETAIL) LICENSE FEES: To general funds of municipalities in which collected.

TAX Imposed by cities of fourth class on retail sales (including sales of alcoholic beverages), to general funds of cities in which collected.

Method of Control
LICENSE: State, County and
 Municipal Participation.

General Sales Tax
RETAILERS' TAX (Gross
 Income): 4% gross receipts in-
 cluding alcoholic beverages.
 Effective 7/1/69. **WHOLE-**
SALERS' TAX (Gross Income):
 ½ of 1% of gross receipts, in-
 cluding alcoholic beverages.
 Effective 4/1/63.

Local Collections
COUNTIES AND MUNICIPAL
CORPORATIONS within their
 respective limits authorized to
 prescribe and collect additional
 local license fees from retailers,
 dispensaries, and clubs pre-
 viously licensed by the State.

Allocation of Revenues
STATE LICENSE FEES AND
EXCISE TAXES: To State General
 Fund. **STATE SALES**
TAX: 3% to State General Fund
 and 1% to Local government.
LOCAL SALES TAXES AND
LICENSE FEES: To respective
 county and municipal general
 funds.

NEW MEXICO ALCOHOLIC BEVERAGE CONTROL COMMISSION
and
NEW MEXICO BUREAU OF REVENUE

SANTA FE

Calendar Year 1974

License Fees Total		\$ 287,292
Excise Taxes*		
Spirits @ \$1.50/gal.	}	\$ 2,761,538
Alcohol @ \$2.40/gal.		
Wine @ 40¢/gal.		\$ 712,113
Beer @ 8¢/gal.		\$ 2,157,064
Total Excise Taxes		\$ 5,630,715
Sales Taxes*		
4% General Retail Sales Tax (Est.)**		\$ 9,115,000
0.5% Wholesale Gross Receipts Tax (Est.)		\$ 440,000
Total Sales Taxes		\$ 9,555,000
Miscellaneous Income (Alcohol Beverage Control Commission)		\$ 9,895
GROSS STATE REVENUE		\$ 15,482,902
<i>Administrative and Enforcement Costs</i>		
<i>Alcoholic Beverage Control Commission</i>		\$ 269,604
<i>Bureau of Revenue (Est.)</i>		\$ 197,407
Total Administrative and Enforcement Costs		\$ 467,011
NET STATE REVENUE		\$ 15,015,891
LOCAL COLLECTIONS**		
Municipal License Fees		\$ 736,509
County License Fees		\$ 148,885
Total Local Collections		\$ 885,394
NET STATE AND LOCAL REVENUE		\$ 15,901,285

* Administered by the Bureau of Revenue.
 ** Fiscal year ending 6/30/74.

PUBLIC REVENUES from ALCOHOL BEVERAGES

NEW YORK

NEW YORK DIVISION OF ALCOHOLIC BEVERAGE CONTROL

NEW YORK CITY

Calendar Year 1974

License and Permit Fees Total	\$	33,470,047
Miscellaneous Income		
Cyclical Billings	\$	60,550
Brand Label Registration Fees	\$	562,810
Bond Forfeiture Collected	\$	333,775
Price Schedule Listing Fees	\$	154,063
Minimum Consumer Price Listing Fees (Wine)	\$	68,900
Filing Fees on Disapprovals	\$	43,350
Other	\$	7,822
Gross Miscellaneous Income	\$	1,231,270
Less: Refunds on Surrendered Items	\$	1,158,495
Net Miscellaneous Income	\$	72,775
GROSS REVENUE (Alcoholic Beverage Control Commission)	\$	33,542,822
<i>Administrative Costs*</i>		
State Liquor Authority	\$	5,356,200
Local ABC Boards	\$	2,297,800
Total Administrative Costs	\$	7,654,000
NET REVENUE (Alcoholic Beverage Control Board)	\$	25,888,822

* Fiscal year ending 3/31/75.

NEW YORK DEPARTMENT OF TAXATION & FINANCE BUREAU OF TAX STATISTICS

ALBANY

Fiscal Year Ending March 31, 1975

Excise Taxes		
Spirits over 24% @ \$3.25/gal.	\$	131,246,077
Wine & Spirits not over 24% @ 10¢, 26-2/3¢, 53-1/3¢, 80¢/gal.	\$	7,177,826
Beer @ 4-4/9¢/gal.	\$	16,149,443
Total Excise Taxes	\$	154,573,346
Sales Tax - 4% - General Retail Sales Tax (Est.)	\$	125,000,000
2¢/Outer Case Carton Tax*	\$	N.A.
GROSS REVENUE (Department of Taxation & Finance)	\$	279,573,346
Administrative and Collection Costs (Est.) **	\$	500,000
NET REVENUE (Department of Taxation & Finance)	\$	279,073,346
TOTAL NET STATE REVENUE	\$	304,962,168
LOCAL COLLECTIONS (Est.)***		
New York City Sales Tax	\$	45,000,000
Other Local Sales Taxes	\$	45,000,000
Total Local Collections	\$	90,000,000
TOTAL STATE AND LOCAL REVENUE	\$	394,962,168

Method of Control
LICENSE: State, County and
Municipal participation.

Allocation of Revenues
LICENSE FEES, EXCISE
TAXES AND RETAIL SALES
TAX: after deducting for tax
refunds, to State's General
Fund.

Local Taxes
Pursuant to Chapter 93, Laws
1965, as amended, counties and
cities may levy taxes on retail
sales of tangible personal pro-
perty, including spirituous,
vinous and malt beverages, to be
administered by the State Tax
Commission. The local tax rate
may not exceed 3%. If a county
and city both impose the sales
tax, the combined rate may not
exceed 3%. Collections, after
deducting administrative ex-
penses and the amount of re-
funds are distributed to the
local taxing jurisdictions.

* Effective 12/1/73-6/30/74.

** Does not include administration of General Retail Sales Tax.

*** Calendar year 1974.

Method of Control
STATE SUPERVISED: County operated liquor stores in counties voting therefor.

General Sales Tax
RETAIL SALES TAX: 3% of retail selling price of wine and beer.

Local Collections
COUNTIES collect license fees of \$25 from retailers of beverages containing not more than 5% alcohol by weight and \$25 from retailers of wine not less than 5% alcohol by weight nor more than 14% by volume. MUNICIPALITIES collect from retailers of beverages containing not more than 14% alcohol by volume license fees of \$15 from those licensed to sell for both on-premises and off-premises consumption and \$10 from those licensed to sell for off-premises consumption only. CITIES AND TOWNS may levy license tax on wholesalers, not in excess of 1/4 of state fee for same.

Allocation of Revenues
STATE BEER AND WINE LICENSE FEES AND 12% TAX ON RETAIL PRICE OF SPIRITS AND FORTIFIED WINE SOLD IN COUNTY STORES: 3% for ABC administrative expenses; remainder to State General Fund. BEER AND NATURALLY FERMENTED WINE TAX: 47 1/2% of beer tax and 50% of wine tax on population basis to counties and municipalities in which beer and wine are licensed to be sold. Remainder to State General Fund. State 1¢ and 5¢ per bottle tax: To respective county commissioners for alcoholism rehabilitation. ADDED BEER TAX: To State General Fund. SALES TAX AFFECTING BEER AND WINE: To Emergency Fund for support of public schools. COUNTY DISPENSARIES' PROFITS: Not less than 5% nor more than 15% for law enforcement in county in which dispensary is located. County Boards may expend 7% for alcohol education or rehabilitation. Remainder to county general fund, except laws allocate certain county receipts in various ways. COUNTY BEER AND WINE LICENSE FEES: To County General Fund in which sold.

NORTH CAROLINA BOARD OF ALCOHOLIC CONTROL and NORTH CAROLINA DEPARTMENT OF REVENUE RALEIGH

Fiscal Year Ending June 30, 1974

LICENSES AND PERMITS	
License Fees	\$ 200,839
"Brown Bag" Permits	\$ 238,800
Total Licenses and Permits	\$ 439,639
EXCISE TAXES*	
Beer @ \$15.00/bbl.	\$ 39,265,188
Wine @ 60¢ & 70¢/gal., N.C. Wine @ 5¢/gal.	\$ 3,488,195
Total Excise Taxes	\$ 42,753,383
SALES TAX - 3% - (Beer and Wine, Est.)	\$ 9,275,000
OTHER TAXES	
Spirits - 12% on Retail Price	\$ 18,601,861
Spirits - 5¢ per Bottle (State's Share)	\$ 188,776
Spirits @ 5¢ per 3-1/3 oz.	\$ 16,273,836
Total Other Taxes	\$ 35,064,473
GROSS STATE REVENUE	\$ 87,532,495
<i>Administrative and Enforcement Costs</i>	
Board of Alcoholic Control (Est.)	\$ 1,000,000
Department of Revenue (Est.)	\$ 202,544
Total Administrative and Enforcement Costs	\$ 1,202,544
NET STATE REVENUE	\$ 86,329,951
LOCAL COLLECTIONS	
City and County Store Net Profits Total	\$ 21,601,597
License Fees (Beer and Wine, Est.)	\$ 425,000
Alcoholic Rehabilitation Tax @ 5¢/bottle on Spirits (Local Share)	\$ 2,067,556
Total Local Collections	\$ 24,094,153
TOTAL STATE AND LOCAL REVENUE	\$ 110,424,104

COUNTY STORE PROFITS

Beaufort	\$ 202,099	Granville	\$ 110,341	Orange	\$ 384,199
Bertie	65,928	Greene	17,660	Pamlico	18,899
Camden	7,187	Halifax	245,580	Pasquotank	86,165
Carteret	137,298	Hertford	138,380	Pender	78,851
Caswell	47,549	Hoke	53,925	Person	93,712
Catawaba	555,516	Johnston	198,855	Pitt	344,436
Chowan	53,414	Jones	20,066	Rowan	389,545
Craven	206,645	Lenoir	262,267	Scotland	85,678
Cumberland	570,436	Martin	69,552	Tyrrell	11,785
Currituck	24,481	Mecklenburg	2,597,982	Vance	203,714
Dare	81,634	Moore	242,526	Wake	1,406,373
Durham	610,063	Nash	292,917	Warren	42,677
Edgecombe	276,254	New Hanover	524,564	Washington	37,692
Gates	33,730	Northampton	92,484	Wayne	335,229
		Onslow	137,559	Wilson	359,434

CITY & TOWN STORE PROFITS

Andrews	\$ 95,598	Hertford Town	\$ 33,191	Rockingham	\$ 90,835
Angier	52,355	Hot Springs	(-3,749)	Roseboro	33,620
Asheville	688,304	Jamestown	434,224	Rowland	16,974
Bessemer	109,965	Kenansville	14,177	St. Paul's	118,109
Black Mountain	85,351	Lake Waccamaw	8,465	Sandford	145,860
Blowing Rock	162,688	Lexington	268,677	Shalotte	41,669
Boulton	22,688	Lillington	45,539	Southport	33,583
Brevard	97,530	Lincolnton	155,692	Sparta	116,451
Brunswick	23,910	Long Beach	3,028	Statesville	102,671
Bunn	16,521	Louisburg	49,764	Sunset Beach	4,716
Burlington-Graham	271,111	Madison	78,706	Sylva	184,989
Chadbourne	34,831	Maxton	29,548	Taylorsville	46,092
Clinton	106,491	Monroe	179,583	Tryon	84,484
Coats	7,479	Montgomery-Municipal	74,118	Wadesboro	78,834
Concord	215,637	Mooresville	150,397	Wallace	79,148
Dunn	84,118	Morganton	269,618	Walnut Cove	54,444
Fair Bluff	4,189	Mount Pleasant	43,459	Warsaw	39,589
Fairmont	95,118	Newton Grove	24,130	Waynesville	150,526
Faison	20,664	North Wilkesboro	68,859	Whiteville	107,681
Franklinton	25,874	Norwood	115,995	Wilkesboro	61,066
Garland	30,419	Ocean Isle	9,020	Winston-Salem	1,432,627
Gastonia	370,828	Pembroke	16,350	Yaupon Beach	(-107)
Granite Falls	195,126	Pittsboro	54,752	Youngsville	20,848
Greensboro	1,237,631	Randleman	149,959		
Hamlet	38,690	Red Springs	36,328		
Hendersonville	171,712	Reidsville	226,949		

TOTAL COUNTIES,
CITIES, & TOWNS \$ 21,601,597

*Includes \$9,270,966 beer excise revenue and \$807,810 wine excise revenue turned over to localities.

**NORTH DAKOTA ALCOHOLIC BEVERAGE TAX DIVISION
and
NORTH DAKOTA LICENSING DEPARTMENT**

BISMARCK

Calendar Year 1974

Method of Control
LICENSE: State, County and
Municipal Participation.

Local Collections
COUNTIES AND INCORPORATED CITIES AND VILLAGES, within their respective limits, issue all licenses for retailing beverages except by common carriers.

Allocation of Revenues
STATE LICENSE FEES;
ALCOHOLIC BEVERAGES
EXCISE TAX: To State General
Fund. COUNTY AND
MUNICIPAL LICENSE FEES:
Retained locally.

License Fees	
Alcoholic Beverage Tax Division	\$ 19,400
Licensing Department*	\$ 179,309
Total License Fees	\$ 198,709
Brand Registration Fees Total**	\$ 23,425
Excise Taxes	
Spirits @ \$2.50/gal.	\$ 3,428,424
Alcohol @ \$4.05/gal.	\$ 51,795
Wine @ 50¢-\$1.00/gal.	\$ 260,518
Bottled & Canned Beer @ 16¢/gal.	\$ 1,989,066
Barrel & Keg Beer @ 8¢/gal.	\$ 128,797
Total Excise Taxes	\$ 5,858,600
SALES TAX - 4% - Retail Sales Tax (Est.)***	\$ 4,000,000
GROSS STATE REVENUE	\$ 10,080,734
<i>Administrative and Enforcement Costs (Est.)</i>	
Alcoholic Beverage Tax Division	\$ 18,000
Licensing Department*	\$ 45,000
Total Administrative and Enforcement Costs	\$ 63,000
NET STATE REVENUE	\$ 10,017,734
LOCAL COLLECTIONS (Retail License Fees, Est.)	\$ 1,500,000
NET STATE AND LOCAL REVENUE	\$ 11,517,734

* Fiscal year ending 6/30/74.
** Collected by the State Laboratory Department.
*** Collected by the State Tax Department.

OHIO DEPARTMENT OF LIQUOR CONTROL

COLUMBUS

Calendar Year 1974

SALES*	\$ 352,055,445
Retail	\$ 247,102,700
Wholesale	\$ 104,952,745
GROSS SALES	\$ 352,055,445
Less: Discounts, Refunds, Returns	\$ -0-
NET SALES	\$ 352,055,445
Less: Cost of Sales	\$ 215,873,665
GROSS PROFIT	\$ 136,181,780
Less: Cost of Sales Operations	\$ 20,380,084
NET PROFIT	\$ 115,801,696
License Fees Total	\$ 11,424,319
Miscellaneous Income	\$ 389,697
GROSS REVENUE (Department of Liquor Control)	\$ 127,615,712
Administrative Costs	\$ 9,496,914
NET REVENUE (Department of Liquor Control)	\$ 118,118,798

* Includes \$32,798,232 spirits excise tax @ \$2.25/gal. Does not include \$10,785,760 in sales tax (4%) collected at state stores.

OHIO DEPARTMENT OF TAXATION

COLUMBUS

Fiscal Year Ending June 30, 1974

Excise Taxes	
Mixed Beverages @ 80¢/gal.	\$ 691,998
Wine @ 24¢-\$1.25/gal.	\$ 4,471,403
Beer & Malt Beverages @ 1.5¢/12 oz. bottle & \$2.50/bbl.	\$ 32,883,602
Malt & Wort	\$ 1,238
Total Excise Taxes	\$ 38,048,241
SALES TAX - 4% - Retail Sales Tax (Est.)*	\$ 45,000,000
GROSS REVENUE (Department of Taxation)	\$ 83,048,241
Administrative Costs (Est.)	\$ 325,000
NET REVENUE (Department of Taxation)	\$ 82,723,241
TOTAL NET STATE REVENUE	\$ 200,842,039
LOCAL COLLECTIONS (0.5% County Retail Sales Tax, Est.)**	\$ 2,700,000
TOTAL STATE AND LOCAL REVENUE	\$ 203,542,039

* Includes tax collected on state store sales.

** Administered by the Department of Taxation.

Method of Control
STATE MONOPOLY: Exclusive
State Administration.

General Sales Tax
4% on each retail sale of tangible personal property, including beer, wine and liquors.

Allocation of Revenues
STATE SALES RECEIPTS: To expenses and maintenance of working capital of Department of Liquor Control; remainder to General Revenue Fund. WINE, MIXED BEVERAGES, BEER, BREWERS' WORT AND MALT TAXES, to General Revenue Fund. LICENSE FEES: If collected in incorporated municipality, to general fund thereof; collected in township outside incorporated municipality, to township general fund or for fire protection.

PUBLIC REVENUES from ALCOHOL BEVERAGES

OKLAHOMA

OKLAHOMA ALCOHOLIC BEVERAGE CONTROL BOARD

OKLAHOMA CITY

Fiscal Year Ending June 30, 1974

LICENSE FEES TOTAL	\$	506,113
Administrative Costs	\$	427,356
NET REVENUE (Alcoholic Beverage Control Board)	\$	78,757

OKLAHOMA TAX COMMISSION – BEVERAGE DIVISION

OKLAHOMA CITY

Fiscal Year Ending June 30, 1974

License Fees Total (3.2% Beer)	\$	361,678
Excise Taxes		
Spirits @ \$4.00/gal.	\$	15,447,011
Wine @ 50¢-\$1.00-\$1.50/gal.	\$	1,512,246
Beer @ \$10.00/bbl.		13,153,647
Total Excise Taxes	\$	30,112,904
SALES TAX – 2% – General Retail Sales Tax (Est.)	\$	1,896,827
GROSS REVENUE (Tax Commission – Beverage Division)	\$	32,371,409
Administrative Costs (Est.)	\$	180,000
NET REVENUE (Tax Commission – Beverage Division)	\$	32,191,409
TOTAL NET STATE REVENUE	\$	32,270,166
LOCAL COLLECTIONS (Est.)		
Local License Fees	\$	203,171
1% & 2% Municipal Sales Tax	\$	1,232,938
Total Local Collections	\$	1,436,109
NET STATE AND LOCAL REVENUE	\$	33,706,275

Method of Control
Beverages not over 3.2% by weight—STATE, COUNTY AND MUNICIPAL LICENSING by the package and drink. Over 3.2%, STATE LICENSING only of package sales.

General Sales Tax
2% gross receipts tax on retail sales not applicable to 3.2% beer.

Local Collections
COUNTIES license all retail beer dealers; annual fee \$5 plus cost of advertising, posting, etc. Municipalities may license such dealers, fee not to exceed \$20.

Allocation of Revenues
LIQUOR EXCISE: 64-2/3% to General Fund, 32-1/3% to counties for distribution to incorporated cities and towns, 3% to Oklahoma Tax Commission Fund. LIQUOR LICENSE FEES: To State Treasury. BEER EXCISE AND LICENSE FEES: 2% to Oklahoma Tax Commission Fund, remainder to General Fund. COUNTY AND MUNICIPAL BEER LICENSE FEES: Retained locally.

OREGON LIQUOR CONTROL COMMISSION

PORTLAND

Fiscal Year Ending June 30, 1974

Method of Control
STATE MONOPOLY: Exclusive
State Administration.

Allocation of Revenues

The distribution formula provides for all revenues derived from license fees, privilege taxes and the sale of alcoholic liquor to be placed in a single fund, and after deducting administrative expenses and monies to maintain a \$125,000 revolving fund, shall be distributed 70 percent to the General Fund for general governmental purposes, 20 percent to cities in proportion to their populations and 10 percent to counties in proportion to their populations. MUNICIPAL PROFITS: Retained locally.

GROSS SALES	\$	101,160,922
<i>Less: Cost of Sales</i>	\$	53,300,694
GROSS PROFIT	\$	47,860,228
<i>Less: Cost of Sales Operations*</i>	\$	5,155,287
NET PROFIT	\$	42,704,941
License and Service Permits Total	\$	906,314
Excise Taxes		
Wine over 14% @ 50¢/gal.	\$	73,808
Wine 14% or under @ 23¢/gal.	\$	1,307,854
Beer @ \$1.30/bbl.	\$	1,952,738
Total Excise Taxes	\$	3,334,400
Miscellaneous Income	\$	101,564
GROSS STATE REVENUE	\$	47,047,219
<i>Administrative and Enforcement Costs</i>	\$	1,689,634
NET STATE REVENUE	\$	45,357,585

* Includes warehouse and other expenses.

PENNSYLVANIA LIQUOR CONTROL BOARD

HARRISBURG

Fiscal Year Ending July 2, 1974

STATE STORE SALES	\$	410,649,469
<i>Plus: 18% Emergency Tax</i>	\$	73,803,396
TOTAL STATE STORE SALES	\$	484,452,865
<i>Less: Cost of Sales</i>	\$	291,175,790
GROSS PROFIT	\$	193,277,075
<i>Less: Cost of Sales Operations</i>	\$	64,802,741
NET PROFIT	\$	128,474,334
 License Fees Total*	\$	8,350,188
 Excise Taxes**		
Malt Beverages @ \$2.48/bbl.	\$	25,178,651
Spirits @ \$1.00/gal.	\$	2,540
Rectified Spirits @ 30¢-\$1.30/gal.	\$	2,174
Wine @ ½¢ per unit of proof/wine gal.	\$	3,702
Total Excise Taxes	\$	25,187,067
 SALES TAX - 6% - Retail Sales Tax	\$	29,252,247
 Other Income		
State Stores		
Interest Earned	\$	833,903
Discount on Purchases	\$	2,807,927
Miscellaneous Income	\$	810,410
Total Other Income (State Stores)	\$	4,452,240
Fines and Penalties	\$	321,524
Bond Forfeitures	\$	38,000
Total Other Income	\$	4,811,764
 GROSS STATE REVENUE	\$	196,075,600
 <i>Administrative, Licensing, and Enforcement Costs</i>	\$	18,700,427
 NET STATE REVENUE	\$	177,375,173

* Includes license fees returnable (\$5,692,060) and not returnable to municipalities (\$2,328,793), application filing fees (\$297,540), and transfer fees (\$31,795).
 ** Administered by the Department of Revenue.

Method of Control
 STATE MONOPOLY: Exclusive
 State Administration.

General Sales Tax
 6% Retail Sales Tax.

Allocation of Revenues
 LIQUOR STORE PROFITS,
 STATE LICENSE FEES
 (Sacramental wine, importers,
 public service and beer other
 than retail), FILING FEES,
 FORFEITURES AND PENAL-
 TIES: To expenses of adminis-
 tration, including establishment
 and maintenance of, and pur-
 chase of spirits and wine for sale
 at, state stores; remainder to
 State General Fund. RETAIL
 LICENSE FEES: To payment
 of refunds; remainder to munic-
 ipalities and townships in which
 licensed premises located.
 TAXES (spirits, wine, alcohol
 and beer and 18% state emer-
 gency tax), FINES, PENAL-
 TIES AND INTEREST collec-
 ted under Spirituous and Vinous
 Liquor Tax Law and Malt
 Beverages Tax Law: To State
 General Fund. 6% SALES TAX:
 To public education.

Method of Control
LICENSE: State and Municipal Participation.

General Sales Tax
 5% gross receipts of retailer; food products for human consumption exempt, effective 6/1/67

Local Collections
 CITIES AND TOWNS issue all retail licenses, except for public carriers.

Allocation of Revenues
LICENSE FEES: Manufacturers, Wholesalers & Railroads. To State General Fund; Retail license fees to cities and towns in which licensed premises are located. **EXCISE TAXES:** 50% to State General Fund; 50% to the several cities and towns of the State. **RECIPROCAL FEES:** to General Fund.

RHODE ISLAND DEPARTMENT OF BUSINESS REGULATIONS
LIQUOR CONTROL DIVISION

PROVIDENCE

Fiscal Year Ending November 30, 1974

License Fees Total	\$	49,700	
Excise Tax* (Beer @ \$2.00/bbl.)	\$	448,054	
SALES TAX - 5% - General Retail Sales Tax (Est.)	\$	9,100,000	
Other Taxes and Fees			
Service Fees			
Spirits	\$	5,043,810	
Wine	\$	847,407	
Malt Beverages	\$	945,314	
Certificates of Compliance @ \$10.00 per			
Brand, Type, and Kind	\$	45,734	
Total Other Taxes	\$	6,882,265	
Miscellaneous Income	\$	3,257	
GROSS STATE REVENUE	\$	16,483,276	
<i>Administrative and Enforcement Costs</i>	<i>\$</i>	<i>208,110</i>	
NET STATE REVENUE (Liquor Control Division)	\$	16,275,166	
LOCAL COLLECTIONS (Retail Licenses)	\$	1,000,091	
TOTAL STATE AND LOCAL REVENUE	\$	17,275,257	

* Excise taxes on spirits @ \$2.50/gal., wine @ 40¢/gal., and champagne @ 50¢/gal. have not been collected for state-produced products since 1965. However, these products imported into the state are charged a service fee at these rates.

PUBLIC REVENUES from ALCOHOL BEVERAGES

SOUTH CAROLINA

SOUTH CAROLINA TAX COMMISSION and SOUTH CAROLINA ALCOHOLIC BEVERAGE CONTROL COMMISSION COLUMBIA

Fiscal Year Ending June 30, 1974

License Fees Total	\$	2,196,710
Excise Taxes		
Spirits @ \$2.72/gal. or 17¢/8 oz. unit or fraction thereof*	\$	14,301,820
Wines @ 90¢/gal. or 6¢/8 oz. unit or fraction thereof	\$	2,338,456
Beer @ .006¢/oz. or .006¢/bottle or fraction thereof	\$	32,456,410
Additional tax @ 25¢/1.6 oz. bottle	\$	4,413,229
Additional Wine Tax	\$	479,497
Total Excise Taxes	\$	53,989,412
SALES TAX - 4% - General Retail Sales Tax (Est.)	\$	14,500,000
Other Taxes and Fees		
Wholesale Tax @ \$1.50/case	\$	2,643,141
Additional Wholesalers Tax @ 48¢/case (Spirits)	\$	884,686
Registration of Brands @ \$10.00/brand after first five brands	\$	16,000
Certificate of Registration Fees @ \$100.00	\$	31,225
Retailers Tax @ \$2.50/case (Spirits)	\$	4,284,470
Non-standard Case Tax @ \$4.00/case (Spirits)	\$	323,789
Total Other Taxes and Fees	\$	8,183,311
Miscellaneous Income		
Spirits Confiscated and Sold	\$	8,445
Beer and Wine Confiscated and Sold	\$	21,906
Penalties (Spirits, Wine, and Beer)	\$	129,000
Filing Fees with Initial Applications	\$	114,165
Total Miscellaneous Income	\$	273,516
GROSS STATE REVENUE	\$	79,142,949
<i>Administrative and Enforcement Costs</i>	<i>\$</i>	<i>1,196,038</i>
NET STATE REVENUE	\$	77,946,911

* Includes additional tax on spirits @ 5¢/8 oz. unit.

Method of Control
LICENSE: Exclusive State Administration.

General Sales Tax
4% gross proceeds from retail sales of tangible personal property including alcoholic beverages.

Allocation of Revenues
NET ALCOHOLIC LIQUOR TAXES AND LICENSE FEES: 60% to State General Fund for public school use; 20% to the several counties and 20% to incorporated municipalities on population basis. NET WINE AND BEER LICENSE FEES AND EXCISE TAXES: 75% to State General Fund for credit to special school account, 7% to the several counties and 18% to incorporated municipalities on population basis. ADDITIONAL BEER AND WINE EXCISE TAXES: To General Fund.

**SOUTH DAKOTA DEPARTMENT OF REVENUE
ALCOHOLIC BEVERAGE TAX SECTION**

PIERRE

Fiscal Year Ending June 30, 1974

Method of License Control
ALL COUNTY AND MUNICIPAL GOVERNING BOARDS—
Conduct Public Hearings on all on and off sale—Retail Alcohol Beverage License Applications—
Recommend license issuance to State. State issues license. All other classes are issued by the State.

Local Options

ALL INCORPORATED MUNICIPALITIES AND TOWNSHIPS in which the electors thereof have voted in favor of and authorized the procurement of licenses for the sale of Alcoholic Beverages by the package (off-sale) or/and by the drink (on-sale) then no other (off-sale) or (on-sale) licenses may be issued to private operators therein except by an operating agreement between the Municipality, Township and the private (on-sale) operator, who must purchase all alcoholic beverages through the local (off-sale) package store at 10 percent or more over their costs. All other Counties, Townships and Municipalities approve and recommend to the State that the various licenses applied for in their jurisdiction be issued to private operators.

Allocation of Revenues

Low Point (3.2) Beer License application fees for on-sale, off-sale and wholesalers licenses; 50% retained at the local level and 50% forwarded to the State. All excise taxes and 50% of license fees received by the State are deposited in the malt beverage fund. 17% of the malt beverage fund is reverted back to the counties on a per capita basis for relief of the poor and hospitalization for the indigent. All other alcohol beverages (distilled spirits, wine and high-point beer) excise taxes are deposited in the alcohol beverage fund. 36.5% of the alcohol beverage fund is reverted back to the municipalities on a population basis. All alcohol beverage license application fees for retail on-sale and off-sale licenses are retained at the local level. All other classes of alcohol beverage license fees, approved and issued by the state are retained by the state and deposited in the alcohol beverage fund. All funds remaining after the reversion process are deposited in the State General Fund, except alcohol prevention, treatment and rehabilitation funds which are deposited in a special fund for use by the Division of Alcoholism, these funds are derived from a 5¢ tax per gallon on distilled spirits and 30¢ tax per barrel on High Point Beer. Alcohol Beverage Brand Label Registration fees are deposited in the State General Fund.

License Fees Total	\$	104,258
Alcohol Beverage Brand Registration Fees	\$	47,425
Occupational (Excise) Taxes		
Spirits @ \$3.05/gal.	\$	3,815,613
Sparkling Wines @ 1.40/gal.	\$	40,057
Wine 14.1%-20% @ 95¢/gal.	\$	241,507
Wine 14% and under @ 30¢/gal.	\$	87,200
High Point Beer @ \$8.30/bbl.	\$	1,700,690
Low Point Beer @ \$4.00/bbl.	\$	669,915
Total Occupational (Excise) Taxes	\$	6,554,982
SALES TAX — 4% — Gross Receipts Tax (Est.)	\$	3,200,000
GROSS STATE REVENUE	\$	9,906,665
Administrative and Enforcement Costs	\$	26,780
NET STATE REVENUE	\$	9,879,885
LOCAL COLLECTIONS		
Retail License Fees (Est.)	\$	1,135,000
Sales and Use Taxes — 1%-2% (Est.)	\$	308,080
Total Local Collections	\$	1,443,080
NET STATE AND LOCAL REVENUE	\$	11,322,965

PUBLIC REVENUES from ALCOHOL BEVERAGES

TENNESSEE

TENNESSEE DEPARTMENT OF REVENUE MISCELLANEOUS TAX DIVISION

NASHVILLE

Fiscal Year Ending June 30, 1974

License Fees Total	\$	697,622	
Excise Taxes			
Spirits @ \$4.00/gal.	\$	20,073,346	
Wine @ \$1.10/gal.	\$	2,694,393	
Beer @ \$3.40/bbl.	\$	8,053,658	
Total Excise Taxes	\$	30,821,397	
SALES TAX - 3½% - General Retail Sales Tax (Est.)	\$	11,726,000	
Other Taxes			
City Receipts Tax (Mixing Bars) - 15% (Est.)	\$	734,000	
Enforcement Tax @ 15¢/case (Spirits & Wine Wholesalers)	\$	409,323	
Mixed Drink Privilege Tax - 15%	\$	4,297,319	
Total Other Taxes	\$	5,440,642	
Miscellaneous Income	\$	57,323	
GROSS STATE REVENUE	\$	48,742,984	
Administrative and Enforcement Costs (Est.)*	\$	675,000	
Refunds on License Fees and Excise Taxes	\$	120,590	
NET STATE REVENUE	\$	47,947,394	
LOCAL COLLECTIONS			
License Fees and Taxes			
Chattanooga	\$	778,895	
Knoxville**	\$	670,773	
Memphis	\$	2,222,555	
Nashville and Davidson County**	\$	978,230	
Other (Est.)	\$	1,075,600	
Total License Fees and Taxes	\$	5,726,053	
Beer Wholesaler's Tax - 17%	\$	22,985,062	
Total Local Collections	\$	28,711,115	
NET STATE AND LOCAL REVENUE	\$	76,658,509	

* Exclusive of Department of Revenue costs.

** Calendar year 1974.

Method of Control
LICENSE: State, County and
Municipal Participation.

General Sales Tax
3½% retail sales price of each item
of tangible personal property
including alcoholic beverages.

Allocation of Revenues
STATE LICENSE AND PER-
MIT FEES: After paying cost of
administration and enforce-
ment, remainder to State Gen-
eral Fund. LIQUOR TAX: \$3.32 to State General Fund, 68¢ to counties, ¼ on basis of population and ¼ on basis of area. WINE TAX: 86¢ to State General Fund, 24¢ to counties, ¼ on basis of population and ¼ on basis of area for old age security fund. STATE EX-
CISE TAX ON BEER: 2/17ths to counties and 2/17ths to municipalities, remainder to State General Fund. WHOLE-
SALE BEER TAX: To counties and municipalities. LIQUOR AND BEER TAX ALLOCA-
TION: 2% of all sums design-
ated for municipalities and counties from the above pro-
ceeds shall be reserved and transferred to Dept. of Mental Health to assist said municipali-
ties and counties in carrying out provisions of the comprehensive Alcohol and Drug Treatment Act of 1973. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds, except that wholesale and retail liquor license fees collected by the city of Nashville go to fund for maintaining and operating recre-
ational centers and playgrounds within that city.

Method of Control
 PERMIT (LICENSE): State,
 County and Municipal Partici-
 pation.

Local Collections
 COUNTIES AND MUNICIPAL-
 ITIES may collect a fee equal to
 one-half of all permit and
 license fees levied by the State
 with the exception of the fol-
 lowing classes: agents, indus-
 trials, carriers, private carriers,
 local cartage, storage and wine
 and beer retailer permits issued
 to operators of dining, buffet,
 or club cars, Class B winery
 permits and temporary licenses.

Allocation of Revenues
 STATE EXCISE TAXES: Less
 deductions for administrative
 expense, one-fourth to State
 Available School Fund; remain-
 ing three-fourths together with
 LICENSE AND PERMIT FEES
 in their entirety to State Old
 Age Assistance, Blind Assis-
 tance, Children Assistance,
 General Revenue, Prior Service
 Annuity Reserve, State Member-
 ship Accumulation, Farm-to-
 Market Road and Foundation
 School Fund. CONFISCATED
 SALES: 65% to General
 Revenue Fund and 35% for
 Enforcement. COUNTY AND
 MUNICIPAL COLLECTIONS:
 Retained locally. TEMPORARY
 BEER LICENSES: To ABC
 Board.

Revenue collected from 10%
 gross receipts tax on alcoholic
 beverages goes into the Mixed
 Beverage Gross Receipt Fund.
 After a 15% refund to city and
 a 15% refund to county, the
 balance is cleared into the Gen-
 eral Revenue Fund.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

AUSTIN

Calendar Year 1974

License Fees Total	\$	6,781,014
Excise Taxes		
Spirits @ \$2.00/gal.	\$	34,376,637
Less: Discounts	\$	679,794
Less: Refunds	\$	286,422
Net Excise Tax (Spirits)	\$	33,410,421
Wine @ 17¢-34¢-43¢/gal.	\$	2,774,641
Less: Discounts	\$	57,924
Less: Refunds	\$	19,880
Net Excise Tax (Wine)	\$	2,696,837
Malt Liquor (over 4%) @ 16.5¢/gal.	\$	939,564
Less: Discounts	\$	20,883
Less: Refunds	\$	5
Net Excise Tax (Malt Liquor)	\$	918,676
Beer (not over 4%) @ \$5.00/bbl.	\$	47,930,570
Less: Discounts	\$	1,032,398
Less: Refunds	\$	527,969
Net Excise Tax (Beer)	\$	46,370,203
Total Net Excise Taxes	\$	83,396,137
SALES TAX - 4% - General Retail Sales Tax (Est.)	\$	53,434,343
Other Taxes		
5¢/Drink (Airlines)	\$	84,338
10% Gross Receipts Tax (Mixed Beverages)	\$	30,324,212
Total Other Taxes	\$	30,408,550
Miscellaneous Income		
Confiscated Sales	\$	21,468
Other	\$	1,169
Total Miscellaneous Income	\$	22,637
GROSS STATE REVENUE	\$	174,042,681
Administrative and Enforcement Costs	\$	7,100,516
NET STATE REVENUE	\$	166,942,165
LOCAL COLLECTIONS		
Fees on Licenses and Permits		
Houston	\$	228,959
Dallas*	\$	122,308
Fort Worth	\$	61,240
Other (Est.)	\$	1,381,313
Total Fees on Licenses and Permits	\$	1,793,820
Municipal Retail Sales Tax - 1% (Est.)	\$	13,358,585
Fines	\$	165,505
Total Local Collections	\$	15,317,910
NET STATE AND LOCAL REVENUE	\$	182,260,075

* Fiscal year ending 9/30/74.

PUBLIC REVENUES from ALCOHOL BEVERAGES

UTAH

UTAH LIQUOR CONTROL COMMISSION

SALT LAKE CITY

Fiscal Year Ending June 30, 1974

GROSS SALES	\$	30,914,017
Less: Cost of Sales	\$	19,311,394
GROSS PROFIT	\$	11,602,623
Less: Cost of Sales Operations	\$	1,949,161
NET PROFIT	\$	9,653,462
License Fees Total	\$	70,550
Miscellaneous Income	\$	18,344
GROSS REVENUE (Liquor Control Commission)	\$	9,742,356
Administrative Costs	\$	646,237
NET REVENUE (Liquor Control Commission)	\$	9,096,119

UTAH STATE TAX COMMISSION

SALT LAKE CITY

Fiscal Year Ending June 30, 1974

Excise Tax (Beer @ \$3.10/bbl)	\$	1,509,503
SALES TAXES		
Beer - 4% - General Retail Sales Tax (Est.)	\$	1,436,000
Liquor - 4% - General Retail Sales Tax	\$	1,218,324
State School Lunch Tax - 8%	\$	2,460,180
Total Sales Taxes	\$	5,114,504
GROSS REVENUE (Tax Commission)	\$	6,624,007
Cost of Collection (Est.)	\$	10,000
NET REVENUE (Tax Commission)	\$	6,614,007
TOTAL NET STATE REVENUE	\$	15,710,126
LOCAL COLLECTIONS		
License Fees (Est.)*	\$	143,875
Sales Tax - 0.5% - Spirits and Wine	\$	149,782
Sales Tax - 0.5% - Beer (Est.)	\$	175,000
Total Local Collections	\$	468,657
TOTAL STATE AND LOCAL REVENUE	\$	16,178,783

* Includes (\$3,875) collected by the Utah Liquor Commission and remitted to municipalities; remaining (\$140,000) is estimated.

Method of Control
STATE MONOPOLY: Exclusive State Administration as to liquor; incorporated cities and towns and counties may license retail sale of beer not over 3.2% by weight.

General Sales Tax
RETAIL SALES TAX: 4% of sales price (including alcoholic beverages). Cities and counties may impose 1/2 of 1% sales tax, collectible by state.

Allocation of Revenues
STATE SALES PROFITS AND STATE LICENSE FEES: First \$1,000,000 in excess of \$2,250,000 in each calendar year to be distributed to counties and municipalities on population basis, balance to Liquor Control Fund for general State purposes. STATE PURCHASER PERMIT FEES: 50¢ of each permit receipt to State Board of Alcoholism. STATE BEER LICENSE FEES (except brewers): To counties or municipalities in which licenses issued. STATE BREWERS' LICENSE FEES: Retained by Liquor Control Commission and remitted to State General Fund. STATE BEER EXCISE TAX: To State General Fund. STATE SALES TAXES: To State General Fund. 8% Tax on retail price to School Lunch Fund. COUNTY AND MUNICIPAL LICENSE FEES AND TAXES: Retained locally.

Method of Control
STATE MONOPOLY: State and
Municipal Participation.

Local Collections
Cities and towns receive license fees of \$75.00 for first-class (less \$2 for city or town clerk for issuing and recording licenses) and \$37.50 for second-class license (less \$1 for city or town clerk, etc.). Fee of \$300.00 for third-class license is paid to State.

Allocation of Revenues
STATE SALES PROFITS, STATE LICENSE FEES, SPIRITS, WINE AND BEER TAXES, AND INTEREST: To State General Fund. MUNICIPAL LICENSE FEES (wine and beer retailers licenses): To respective municipal general funds.

VERMONT LIQUOR CONTROL BOARD

MONTPELIER

Fiscal Year Ending June 30, 1974

SALES	\$	26,495,722
<i>Less: Cost of Goods Sold</i>	\$	23,870,445
GROSS PROFIT	\$	2,625,277
<i>Less: Cost of Sales Operations</i>	\$	2,106,804
NET PROFIT	\$	518,473
 License Fees Total	\$	278,710
 Excise Taxes		
Spirits, & Wine over 14% @ 24% of Retail Price* ...	\$	8,422,820
Wine under 14%, & Beer @ 25¢/gal.	\$	2,829,449
Total Excise Taxes	\$	11,252,269
 SALES TAX - 5% - Room & Meal Tax (On-Sale, Est.)	\$	1,500,000
 Miscellaneous Income	\$	16,796
 GROSS STATE REVENUE	\$	13,566,248
<i>Administrative and Enforcement Costs</i>	\$	406,096
NET STATE REVENUE	\$	13,160,152
 LOCAL COLLECTIONS (License Fees)	\$	110,775
NET STATE AND LOCAL REVENUE	\$	13,270,927

* Effective 2/1/74.

VIRGINIA ALCOHOLIC BEVERAGE CONTROL BOARD

RICHMOND

Fiscal Year Ending June 30, 1974

GROSS SALES	\$	172,921,482
Less: Cost of Sales	\$	124,983,743
GROSS PROFIT	\$	47,937,739
Less: Cost of Sales Operations		
Retail Stores	\$	12,736,805
Warehouses*	\$	1,866,692
Total Sales Operations	\$	14,603,497
NET PROFIT	\$	33,334,242
License Fees Total	\$	1,153,960
Excise Taxes		
Wine @ 35¢-70¢/gal.	\$	2,418,806
Mixed Beverages Bottle Tax (on-sale)		
Spirits @ 5¢/2 oz., 25¢/pt., 40¢/fifth,		
50¢/qt., wine @ 10¢/bottle	\$	757,251
Total Excise Taxes	\$	3,176,057
14% State Tax	\$	26,859,823
Miscellaneous Income		
Penalties	\$	25,046
Profits, Salvage Dept.	\$	119,416
Other	\$	1,608,557
Total Miscellaneous Income	\$	1,753,019
GROSS REVENUE (Alcoholic Beverage Control Board)	\$	66,277,101
Administrative Costs		
Cost of Administration Office	\$	5,871,937
Inspection & Enforcement	\$	1,836,829
Total Administrative Costs	\$	7,708,766
NET REVENUE (Alcoholic Beverage Control Board)	\$	58,568,335

* Includes delivery cost to state stores and to licensees.

VIRGINIA DEPARTMENT OF TAXATION

RICHMOND

Fiscal Year Ending June 30, 1974

Excise Tax		
Beer @ \$6.00/bbl.-2¢/12 oz. bottle	\$	18,689,122
Less: Cost of Administration & Collection (Est.) .	\$	40,000
Total Net Excise Tax	\$	18,649,122
SALES TAX - 3% - Retail Sales & Use Tax (Est.)	\$	11,900,000
TOTAL REVENUE (Department of Taxation)	\$	30,549,122
TOTAL STATE REVENUE	\$	89,117,457
LOCAL COLLECTIONS (Est.)		
Local License Fees	\$	820,000
Local Sales Tax - 1%*	\$	3,900,000
Total Local Collections	\$	4,720,000
TOTAL STATE AND LOCAL REVENUE	\$	93,837,457

* Collected by the State Department of Taxation.

Method of Control
STATE MONOPOLY: Licenses to engage in manufacturing, bottling, wholesaling and retailing of alcoholic beverages and 3.2 beverages issued by State ABC Board; cities, towns and certain counties authorized to issue local licenses; sales of distilled spirits, fortified wines and light wines made through State stores. Mixed beverage licenses and licenses for wine and/or beer and 3.2 beverages (on and off) are issued to private licensees.

Local Collections
CITIES AND TOWNS collect fees for licenses issued by them.

Allocation of Revenues
STATE SALES PROFITS AND LICENSE FEES: After deducting not to exceed \$2,500,000 for reserve fund, first \$750,000 of Board's net profits to State General Fund, of remainder, 2/3 to counties and municipalities according to population, 1/3 to State General Fund. 14% ON BOARD SALES: to State General Fund, WINE TAX: 2/3 to several counties and municipalities, 1/3 to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally. BEER TAX: to general fund.

Method of Control
 STATE MONOPOLY: Exclusive
 State Administration.

General Sales Tax
 Sales taxes collected by State
 Liquor Control Board from sales
 in State liquor outlets.

4½% state sales tax plus .5%
 local sales tax (.8% in King
 County) on sales of alcohol and
 wine. 10% state sales tax on
 sales to Class H licensees (on-
 sale spirituous liquor establish-
 ments). 15% state sales tax on
 all other spirit sales and strong
 beer. 4¢ per fluid ounce state
 sales tax on distilled spirits in
 addition to the 10% and 15%
 tax.

Allocation of Revenues
 STATE SALES RECEIPTS,
 LICENSE FEES AND EXCISE
 TAXES: To "Liquor Revolving
 Fund" from which following
 disbursements are made: (1)
 Class "H" (on-sale spirituous
 liquor) license fees, penalties
 and forfeitures, the first
 \$1,000,000.00 per biennium to
 University of Washington and
 Washington State University for
 medical and biological research.
 That amount over
 \$1,000,000.00 per biennium to
 State Department of Health. (2)
 Class A-F license fees 20% to
 State Department of Health. (3)
 Distribution of profits: 50% to
 State General Fund, 40% to
 cities and 10% to counties.
 Cities and counties must spend
 2% of their share in alcoholism
 programs. In allocating profits,
 an amount equivalent of 10% of
 sales to Class H licensees is set
 aside in a separate account in
 which only those election units
 in which the sale of Class H
 liquor is lawful may participate.
 (4) 4½% state sales tax to State
 General Fund. (5) .5% (.8%
 King County) local sales tax to
 local governments. (6) 10%, and
 15% state sales tax: 65% to the
 State General Fund, 28% to the
 cities and 7% to the counties.
 2% of the cities and counties
 distribution must be spent in
 alcoholism programs. (7) 4¢ per
 fluid ounce on distilled spirits to
 the State General Fund.

WASHINGTON STATE LIQUOR CONTROL BOARD

OLYMPIA

Calendar Year 1974

GROSS SALES*	\$ 207,073,886
Less: Discounts, Refunds, Returns	\$ 10,084,336
NET SALES	\$ 196,989,550
Less: Cost of Sales	\$ 102,701,293
GROSS PROFIT	\$ 94,288,257
Less: Cost of Sales Operations**	\$ 13,359,901
NET PROFIT	\$ 80,928,356
License Fees Total	\$ 2,699,921
SALES TAX - General Retail Sales Tax***	\$ 27,363,429
Excise Taxes	
Wine @ 75¢/gal.	\$ 6,070,344
Beer @ \$1.50/bbl. (bottled & canned) - \$1.00/bbl. (draught)	\$ 3,418,445
Total Excise Taxes	\$ 9,488,789
Miscellaneous Income	
Interest	\$ 560,492
Other	\$ 138,197
Total Miscellaneous Income	\$ 698,689
GROSS STATE REVENUE	\$ 121,179,184
Administrative and Enforcement Costs	\$ 1,907,676
NET STATE REVENUE	\$ 119,271,508

* Includes \$51,091,666, 15% State Liquor Sales Tax on spirits and strong beer; 4¢ per fluid ounce tax on spirits; and 4.5%, 5.0%, or 5.3% Retail Sales Tax on wines sold in state outlets.

** Includes warehouse costs and pro rata share of administration costs.

*** Sales taxes collected by the State Department of Revenue.

4.5% on retail sales of beer or wine in other than state outlets and liquor-by-the-drink.

0.5% local sales tax administered by the state, except for King County which is 0.8% on the same sales as the 4.5% tax.

PUBLIC REVENUES from ALCOHOL BEVERAGES

WEST VIRGINIA

WEST VIRGINIA ALCOHOLIC BEVERAGE CONTROL COMMISSION

CHARLESTON

Fiscal Year Ending June 30, 1974

GROSS SALES*	\$ 61,059,028
Less: Cost of Sales	\$ 37,077,580
GROSS PROFIT	\$ 23,981,448
Less: Cost of Sales Operations	\$ 7,471,359
NET PROFIT	\$ 16,510,089
Miscellaneous Income	\$ 115,521
GROSS REVENUE (Alcoholic Beverage Control Commission)	\$ 16,625,610
Administrative and Enforcement Costs	\$ 1,024,578
NET REVENUE (Alcoholic Beverage Control Commission)	\$ 15,601,032

* Includes taxes of 25¢ and 20¢ per bottle on spirits and wine, respectively.

WEST VIRGINIA BEER COMMISSION

CHARLESTON

Fiscal Year Ending June 30, 1974

License Fees Total	\$ 456,814
Excise Tax (Beer @ 5.50/bbl.)	\$ 5,455,274
Miscellaneous Income	\$ 1,000
GROSS REVENUE (Beer Commission)	\$ 5,913,088
Administrative Costs	\$ 239,321
NET REVENUE (Beer Commission)	\$ 5,673,767

WEST VIRGINIA STATE TAX COMMISSION

CHARLESTON

Fiscal Year Ending June 30, 1974

Gross Income Occupation Tax (Est.)	
Retail @ .55%	\$ 510,700
Wholesale @ .27%	\$ 380,500
Total Gross Income Occupation Tax	\$ 891,200
SALES TAXES	
3% on State Store and Agency Sales	\$ 1,599,299
3% on Beer Sales (Est.)	\$ 2,600,000
3% on Private Club Sales	\$ 47,793
Total Sales Taxes	\$ 4,247,092
License Fees Total (Private Clubs)	\$ 1,009,500
NET REVENUE (State Tax Commission)	\$ 6,147,792
TOTAL NET STATE REVENUE	\$ 27,422,591
LOCAL COLLECTIONS	
Local Sales Tax - 3% (Est.)	\$ 4,247,092
Local License Fees	\$ N.A.
Total Local Collections	\$ 4,247,092
TOTAL STATE AND LOCAL REVENUE	\$ 31,669,683

Method of Control
STATE MONOPOLY: State and Municipal participation.

General Sales Tax
RETAIL SALES TAX: 3% of gross income, including alcoholic beverages. RETAILERS' (OCCUPATIONAL) TAX: ½ of 1% of gross income. WHOLESALERS' AND JOBBERS' TAX (OCCUPATIONAL): 25/100 of 1% of gross income.

Local Collections
INCORPORATED CITIES AND TOWNS may collect license fees not exceeding like state fees from retailers, manufacturers, and distributors of non-intoxicating beer (not over 5% alcohol by weight).

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES, ETC.: After providing operating fund of not over \$8,000,000, \$3,600,000 shall be used for purpose of retiring State Building Revenue Bonds; remainder to general fund. ADDITIONAL (5%) MARK-UP: for temporary economic recovery program. STATE NON-INTOXICATING BEER LICENSE FEES AND BASIC TAX: Not exceeding 15% for administrative expenses, remainder to general fund. ADDITIONAL BEER TAX: To veterans bonus sinking fund. MUNICIPAL LICENSE FEES: Retained locally. 3% STATE SALES TAX: For support of free schools.

Method of Control
 LICENSE: State and Municipal
 Participation.

Local Collections
 CITIES, VILLAGES AND
 TOWNS collect license fees
 from all retailers of alcoholic
 beverages; and MUNICIPALI-

TIES may only operate municipal
 stores for the sale of alcoholic
 beverages which were in existence
 prior to 11-6-69.

NOTE: Municipal retail beer
 license fees range from 1¢ to
 \$100 and liquor licenses from
 \$50 to \$500.

Allocation of Revenues
 DISTILLED SPIRITS AND
 WINE TAXES: Beginning with
 the fiscal year 1971-1972, 4%
 of these taxes shall be allotted
 for administration and enforce-
 ment of the beverage tax laws
 and for the cost of administer-
 ing alcohol studies. Of the bal-
 ance 38.48% shall be entered
 in the municipal and county
 shared tax account and dis-
 tributed under subchapter 1 of
 Chapter 79. BEER TAX: To
 the State General Fund. STATE
 SPIRITS AND WINE LICENSE
 FEES: To State General Fund
 except country club, yachting
 club and airport fees, retained
 by town or village where locat-
 ed. MUNICIPAL LICENSE
 FEES AND MUNICIPAL
 STORE PROFITS: Retained
 locally.

WISCONSIN DEPARTMENT OF REVENUE
 BEVERAGE & CIGARETTE TAX SECTION

MADISON

Fiscal Year Ending June 30, 1974

License Fees Total	\$	88,130
Excise Taxes		
Liquor @ 2.60/gal.	\$	26,959,978
Wine @ 19.5¢-39¢/gal.	\$	1,613,794
Beer @ \$2.00/bbl.	\$	8,429,969
Total Excise Taxes	\$	37,003,741
SALES TAX - 4% - General Retail Sales Tax (Est.)	\$	34,964,000
Miscellaneous Income	\$	1,160
GROSS STATE REVENUE	\$	72,057,031
Administrative and Enforcement Costs (Est.)	\$	671,000
NET STATE REVENUE	\$	71,386,031
LOCAL COLLECTIONS (License and Permit Fees)		
Madison	\$	169,635
Milwaukee	\$	1,053,157
Other (Est.)	\$	2,137,000
Total Local Collections	\$	3,359,792
NET STATE AND LOCAL REVENUE	\$	74,745,823

WYOMING LIQUOR COMMISSION

CHEYENNE

Calendar Year 1974

LIQUOR SALES*	\$	16,658,573
<i>Plus: Wyoming Excise Tax (Spirits & Wine)</i>	\$	905,469
GROSS LIQUOR SALES	\$	17,564,042
<i>Less: Cost of Sales</i>	\$	14,114,335
GROSS PROFIT	\$	3,449,707
<i>Less: Cost of Sales Operations</i>	\$	500,978
NET PROFIT	\$	2,948,729
License Fees Total	\$	9,923
Excise Taxes		
Spirits @ 10¢/pt. or fraction thereof, and		
Wine @ 3¢/pt.**	\$	11,335
Beer @ 2¢/gal.	\$	187,928
Total Excise Taxes	\$	199,263
SALES TAX - 3% - General Retail Sales Tax (Est.)***	\$	1,600,000
Miscellaneous Income	\$	12,335
GROSS STATE REVENUE	\$	4,770,250
<i>Administrative Costs</i>	\$	332,188
NET STATE REVENUE	\$	4,438,062
LOCAL COLLECTIONS (License & Permit Fees)		
Cheyenne	\$	48,100
Other (Est.)	\$	250,000
Total Local Collections	\$	298,100
NET STATE AND LOCAL REVENUE	\$	4,736,162

Method of Control
STATE MONOPOLY AT WHOLESALE: Exclusive retail licensing (except of railroads) by counties and municipalities.

Local Collections
COUNTIES AND MUNICIPALITIES collect fees for all retail licenses except those issued (by the State) to railroads.

Allocation of Revenues
WHOLESALE AND RAILROAD LICENSE FEES, AND EXCISE TAXES: To State General Fund. RETAIL LICENSE FEES: to town or county granting the license.

* Liquor sales based at wholesale level.
** Receipts from Yellowstone National Park, Warren Air Force Base, and Union Pacific Railroad.
*** Collected by the Department of Revenue.

SCOMM

#6:29

A WORKABLE MODEL FOR AN INDIAN ALCOHOLISM PROGRAM
IN SE ALASKA

Prepared by:

Jean Galleher
Regional Technical Assistant
Tlingit and Haida Central Council

September 1977

TABLE OF CONTENTS

I.	INTRODUCTION	p. 1
II.	ISSUES TO BE EXAMINED	
	A. Definition	p. 2
	B. Numbers	p. 3
	C. Structure	p. 6
	D. Local Hire	p. 8
III.	PROGRAM MODEL OPTIONS	
	A. Use What Is Available	p. 10
	B. Adapt What Is Available	p. 11
	C. Autonomous Local Programs	p. 12
	D. Separate Non-Profit Regional Indian Program	p. 13
	E. Separate Regional Program (SEARHC)	p. 14
IV.	SEARHC REGIONAL INDIAN ALCOHOLISM PROGRAM	
	A. Management/Support	p. 16
	B. Emergency Care	p. 17
	C. Outreach	p. 19
	D. Inpatient	p. 20
	E. Outpatient	p. 22
	F. Aftercare	p. 23
	G. Intermediate	p. 24
	H. Consultation/Education	p. 25
V.	CONCLUSIONS	p. 27
VI.	APPENDICES	p. 29
VII.	FOOTNOTES	p. 49

I. INTRODUCTION

A prevalent opinion among alcoholism professionals as well as community residents in SE Alaska is that alcoholism and/or the abuse of alcohol are serious "problems" affecting a large percentage of the SE Indian population. While there are very little "facts" to substantiate this opinion (i.e. formal data, research studies, etc.), the feeling still remains. Most individuals that I have talked to during the course of this project substantiate their opinion by accounts of alcohol abuse either by themselves, their immediate families, or observed community incidents that have caused severe family and community disturbances. A needs assessment survey completed in 1975 by SECAP under the auspices of ANCADA documented the prevalence of this opinion, and recommended the need for locally based Indian alcoholism counselors in all 20 communities.

Before one designs and implements an alcoholism program, however, it becomes absolutely essential to refine these personal statements of opinion into a more factual presentation based on hard data. In the alcoholism field, this becomes extremely difficult as reliable data practically does not exist. There are methods of refinement, however, which will give those designing a program a more precise determination of what is involved.

This paper will first deal with the issues involved in setting up an alcoholism program. It will then explore the program model options available, and finally will outline in detail a proposed workable program model for a regional Indian alcoholism program operated under the auspices of the Southeast Alaska Regional Health Corporation.

II. ISSUES TO BE EXAMINED

A. Definition

The first issue to be examined is that of definition - just what exactly do we mean when we use the term, an "alcoholism program"? What population are we trying to reach - the alcoholic, the family of the alcoholic, the alcohol abuser, the youth, the community at large? Joy Leland, in her book, Firewater Myths devotes a whole chapter to various definitions of alcoholism.¹

The best operational definition of an alcoholism program that I have seen is the one used by the Joint Commission On Accreditation of Hospitals (JCAH) Accreditation Manual For Alcoholism Programs:

"The primary functions of any alcoholism program are to identify, evaluate, and treat persons who experience problems related to alcohol use."²

This definition is person and not community oriented. It does not make a distinction between alcoholism (the disease) and alcohol abuse. If any individual experiences a "problem" related to drinking alcohol, be it medical (alcohol withdrawal, gastrointestinal, etc.), personal (psychological disturbances), or social (family, job, community), then some type of service should be provided within the framework of the alcoholism program.

What the definition does not take into account, but which the Accreditation Manual lists at the end as optional, are services entitled education:

"The education service shall be designed to convey on a regular and planned basis a philosophy that increases community understanding of the nature of the use and abuse of alcohol, its treatment and prevention, and the human, legal rights of the population at risk, as well as to inform the public of existing alcoholism resources and to gain public support for the development of additional resources".³

While the Accreditation Manual does not see community education as an integral part of an alcoholism program, the operational reality in Southeast is that all communities that I have visited have or want this component to be included in their alcoholism program. In some communities there are already frequent contacts with the schools for alcohol education and community alcohol education film nights.

Since the Accreditation Manual standards are those by which the State Office of Alcoholism will be eventually reviewing all programs operating in the State, I would recommend that their definition be accepted with the inclusion of education as an integral part of the definition. This would leave us with the following operational definition:

AN ALCOHOLISM PROGRAM IS ONE THAT IDENTIFIES, EVALUATES, AND TREATS PERSONS WHO EXPERIENCE PROBLEMS RELATED TO ALCOHOL USE, AND PROVIDES ALCOHOL EDUCATION ON A REGULAR PLANNED BASIS TO ALL SEGMENTS OF THE COMMUNITY.

The program to be designed, then, must meet all aspects of this definition.

B. Numbers

The second issue that must be examined is that of numbers - the number of individuals that would be served by the program as defined by the above definition. There has been a tendency in the alcoholism field not to define potential numbers of clients, and to make the general vague assumption that there are plenty of clients to support any program. I have identified three possible ways of estimating the potential number of clients for a SE alcoholism program, all of which have limited validity, but are the best tools available for estimates in the field.

1) One possible way to estimate client population would be to take an arbitrary percentage of the total SE Indian population and define those people as in need of the above services from an alcoholism program. The percentage that you would use would be based on a reliable published estimate. One problem with this method is determining a current valid Indian population figure for Southeast. Estimates range from 7,625 - 12,262 depending upon which agency's set of figures that you use.⁴

The other problem is determining a valid percentage estimate. The one most commonly used in Alaska is 9.2% derived from a study done in 1973 for the State of Alaska.⁵ Table 1 in Appendix One shows the various SE population estimates, their sources, and the resulting 9.2% estimate of alcoholics (Not problem drinkers or alcohol abusers). Estimates using this formula range from 700-1000 Indian alcoholics in SE Alaska.

2) A second way to estimate client population would be to use the Parker Marden Formula to estimate the number of problem Indian drinkers in SE Alaska. The Parker Marden Formula was devised for use by Dr. Parker Marden, Associate Professor of Sociology, Lawrence University, and uses population census data to determine problem drinkers rather than just alcoholics.⁶ This formula, although having some very real problems, is now used in place of the old Jellinec formula (which estimated the number of alcoholics by the number of individuals dying from cirrhosis of the liver) and is the only statistically reliable formula available for estimating the alcohol abuse population. The formula uses census data broken down by sex, age, and occupation.

I had problems in obtaining the necessary Indian population census data for use in the formula, and arrived at an approximation by using the formula for

all SE residents and taking a calculated percentage of that figure to be Indian problem drinkers. Table 2 in Appendix One shows the breakdown for the entire SE population which estimates a total of 2,683 problem drinkers in SE Alaska.⁷ Using census data again, Table 3 in Appendix One shows that 18% of the total SE population were native; therefore 18% of the estimated number of problem drinkers or 483 individuals could be thought to be native alcohol problem drinkers.⁸

Two things must definitely be kept in mind when looking at these figures:

a) It has been noted that the 1970 census not only undercounted the Alaskan native population, but it also incorrectly listed a number of Alaskan natives as white.⁹

b) According to the information in Table 1, a more accurate total Indian population count would be around 11,000 rather than 7,625 individuals. There has also been an increase in the non-Indian population in SE Alaska which would increase the number of estimated problem drinkers.

Reliable use of the Parker Marden formula will increase when the results of the 1980 census are tabulated. Until that time, however, these figures should be used as base line estimates only.

3) The third way to estimate client population would be to look at utilization of already existing alcoholism treatment programs. Table Four in Appendix One shows that of almost 1400 clients during FY76 in SE Alaska (the latest statistical information available), 635 or 45% were native.¹⁰ While this is well over the estimate of Indian problem drinkers shown in the Parker Marden formula, these facts need to be viewed in the light that the data collection system instituted during FY76 by the State Office was

not fully in operation, and that the client figure of 1400 is probably much higher. As this system is refined, the information will become more helpful.

Data from the above four tables show that there are approximately 500-1000 Indian alcoholics/problem drinkers in SE Alaska. As has been pointed out in the analysis, there are problems with the reliability of all the data being examined. However, until more reliable estimates are made (i.e. a more accurate population count, 1980 census data, and the refinement of the State data collection system), I think it would be fair to use the above figures as "ball park" estimates. It therefore facilitates any program planning that will be done.

C. Structure of Program

The most appropriate structure for an Indian alcoholism program will be dealt with in more detail under program model options. The issue that must be dealt with is which model will most successfully treat Indian clients who "experience problems related to alcohol use" and which will most successfully provide "alcohol education on a regular planned basis to all segments of the Indian community".

Again, there is no conclusive factual data to support one structure over another. In terms of an all Indian approach, the program that has had the most experience has been the Seattle Indian Alcoholism program, in operation since 1972. In an analysis of 677 of their patient charts, the survey found that 35% remained sober for 3 months or less, 18% remained sober for 3-6 months, 16% remained sober for 6 months-1 year, 25% remained sober for 1-3 years, 5% for 3-6 years, and 1% for more than 6 years.¹¹ To determine whether the Seattle Indian Program was more successful than other Seattle

alcoholism programs dealing with Indian people, one would have to compare "success" rates with the other programs. This is not done in their study.

However, a 25% 1 year sobriety rate shows a degree of success that should be looked at more closely. I would recommend that the hypothesis that an all Indian program is more successful with Indian clients be looked at more closely for this region. Any initial research hypothesis is always based on personal opinion. It does seem to follow that a totally separate Indian program will be more successful with Indian people purely from the basis of trust and acceptance of the Indian client, a necessary ingredient in any helping relationship. An article written in Social Casework mentions that social service programs with Native Americans have largely been ineffective because of the traditional methods and techniques that are used and the fact that cultural stereotypes are still largely held by counselors working with Native Americans.¹² The Seattle Indian Program uses the concept "culturally sensitive providers" in describing the type of counselors they employ in their program. While I actually saw no definition of this term, from my personal interview with the Assistant Director as well as my general understanding of their program, this term means that individuals in the helping role (counselors) must not only know and understand Indian culture and values, but must also feel them - that is - they must be an integral part of their own lifestyle. Over 90% of the counselors employed with the Seattle program are of Indian heritage.

As was pointed out earlier, the information contained in the State Office data collection system is very incomplete at this time, and it would be impossible to factually determine current Indian success rates within the local SE programs. The fact that this information is not available should

not deter testing the all Indian program hypothesis. If the general consensus of opinion is strong enough to develop such a program, I would recommend the following:

- 1) Keep close contact with the Seattle program and review their ongoing statistics as their program develops;
- 2) Continue to monitor the State data collection system;
- 3) Design an all Indian program here in Southeast, but build into it an internal evaluation mechanism to monitor success or lack of success, and compare these rates with the success rates of the local programs;
- 4) If money is available, hire the Seattle Indian Alcoholism Program on a consultant basis to assist in the initial program development.

D. Local Hire

The hiring of local counselors is an important issue, one that has been overlooked in this region, but one that I think needs to be looked at quite carefully. The Seattle Indian Program feels that one of its main assets is its culturally sensitive providers. Their counselors, while all now residents of Seattle, are from various Indian tribes. They do not believe, however, that it takes an Alaskan native to counsel an Alaskan native client. The emphasis is on common Indian identity.

Both the ANCADA needs assessment done in 1975, and the SEARHC grant submitted to NIAAA in 1976 for Indian alcoholism counselors, made the point that the hiring of local counselors was a necessary component for an Indian alcoholism program in SE based on shared cultural history, communication, interpersonal relations, and "attitudes" towards outsiders.¹³

Since I have been with this project, I have observed as well as talked with several individuals who have worked as alcohol counselors or educators in their own communities (Yakutat, Hoonah, Kake, and Hydaburg). All of the individuals that I have talked with have spoken of problems with their role as alcohol counselors because of extended family and clan lines (for example, they can not effectively work with a close family member), and role identification (community members tend to identify the individual in line with past roles rather than their present role as counselor or alcohol educator). (For Southeast, the best approach might be culturally sensitive providers but not from the community of employment.) Again, this can not be factually documented. However, when designing the program, this issue should be looked at quite carefully. Perhaps local people can perform certain role functions and not others. My personal opinion is that local people can perform the majority of alcoholism services with the exception of outpatient services (i.e. counseling) which could be performed more appropriately by a "culturally sensitive" individual from another community.

III. PROGRAM MODEL OPTIONS AVAILABLE

Assuming that one has reached tentative conclusions on the above issues, a program can now be designed. I have identified five possible program model options. All five program options need to be reviewed taking the JCAH Accreditation Manual For Alcohol Program standards into account. The Joint Commission is a voluntary professional organization which has set standard policies for hospital, mental health facilities, and alcoholism programs. The purpose for setting national standards is to give programs a guideline for operation. Accreditation also provides for an objective evaluation of a program's services, a form of recognition that is respected by health professionals and consumers, and it may assist programs in becoming eligible for third party payments.¹⁴ While the State at present is only requiring the larger urban programs to meet these standards, eventually all programs within the State will be required to meet similar standards. The JCAH Manual list seven essential components of service and two optional components. Although a program does not necessarily have to operate all seven components, it does have to show specifically how all essential components will be provided (i.e. direct service, contract, affiliation agreement, etc.).

A. Use What Already Is Available

This naturally would be the easiest model to adopt. There already exists in this region alcoholism services which are heavily utilized by Indian people. Table 4 in Appendix One shows the 1976 utilization statistics. An assumption could be made that what already exists is sufficient, and that there is no need to make any changes. This model would further make the assumption

that the services provided are not only adequate but are also "successful" in that Indian people utilizing the services have experienced a reduction in "problems related to alcohol use".

The facts to support this model are not available. As has already been mentioned, the data collection system of the State Office of Alcoholism is quite incomplete, and only rough trends can be shown. While the data indicates that approximately 45% of all clients seen in SE alcoholism programs were native, no breakdown on the type of services received, and whether these services did in fact make any changes are recorded. To adequately review and make a decision about use of this program model, one would have to wait for a more accurate statistical breakdown on Indian utilization and client success in the existing program structure.

B. Use What Is Available But Adapt For Indian Clients

This model would assume that there is validity in the idea that there needs to be certain program adaptations for Indian clients (such as hiring Indian counselors, use of cultural identity groups in treatment, etc.), but that these adaptations can be done within the present structure of alcoholism services. For example, for every program that serves Indian clients, an Indian (or "culturally sensitive provider) be hired to serve that population. In practice, this is fairly much the case in most Southeast programs. There are Indian counselors on staff in the programs of Yakutat, Juneau, Hoonah, Sitka, Ketchikan, and Metlakatla. To my knowledge, none of these programs run special Indian groups or make any other special program adaptations, although at a given time, the entire client group may in fact be all native.

An interesting point that would need further discussion and research on use of this program model option would be what are the unique treatment areas for Indian clients? Does it merely mean Indian identity or are there other areas involved (i.e. length of treatment, specific interpersonal communication approaches, etc.) that need to be considered. This program model would also include expanding current operating program services to include regular services to outlying rural communities which is done on an infrequent basis now due to very limited travel funds.

This is a program model that should be studied more closely. It would be the responsibility of the Indian community to provide input to the local programs as to what is specifically needed for Indians in the way of alcoholism services. The major problem with this program model might be the tendency that the identified specific needs for Indian clients would be diffused to include the needs of all other community groups.

C. Form A Series Of Autonomous Local Programs

This model would contend that each community (both rural and urban) should offer services to the part of the client population living in that community. The services offered would not have to include all of the essential components listed by JCAH, although each community would have to document a minimum of management/support, aftercare, and one other essential component.¹⁵ This model would be community oriented and would not emphasize Indian/non-Indian identity. A good example of this model is the recent emergence of the Hoonah program, another local autonomous program which serves a quite limited part of the SE population.

The main drawback to this model would be cost. In terms of the projected numbers of individuals to be served in the region (approximately 2,000 for the region), the cost to run and staff such community programs would be phenomenally high. The 1977 State Plan points out the need for a regional/district organization of services with the offering of basic counseling and education services in rural communities and sophisticated treatment facilities in the regional centers.¹⁶ There is definitely a need to regionalize and subregionalize services, but it would be impossible to offer a network of autonomous local services.

D. Separate Indian Regional Alcoholism Program

This model would assume that the present structure is not applicable for Indian people, and would propose to set up a totally separate Indian alcoholism program. It would be regional in program and administration, and its goal would be to serve the estimated Indian client population. The program would be a separate non-profit organization with a Board of Directors (much like the Seattle Indian Alcoholism Program) but regionalized, and thus would be eligible for State and Federal grants. All essential components of service would be offered. Some components such as outpatient and aftercare would be offered with a direct service staff of regional and community counselors, and other components (such as medical detox and inpatient treatment) would be contracted throughout the region.

Again, I must emphasize that there is no conclusive evidence that this model is any more successful than the first two models. Also, given the proliferation of already existing non-profit Indian organizations, adding another organizational structure would seem to only confuse rather than to aid funding and implementing such a program

E. Regional Indian Alcoholism Program Under SEARHC

This is the program model option that I have chosen. This model would build on an already existing structure and would emphasize all components of service as well as Indian identity. The Health Corporation has the potential to contract the 30 day rehabilitation program at Mt. Edgecumbe Hospital, and already has contracts for outreach workers and health aides with Indian Health Service. All that needs to be done is to identify what already exists within SEARHC as potential alcoholism services, publicly identify these services as a regional Indian alcoholism program, locate funding for a regional coordinator (using the RTA position for the first year), continue funding for outreach workers and structure these positions to offer outreach and aftercare services, and find training monies for all staff.

I would like to emphasize that all the program model options have both good and bad points. The lack of reliable data in the region forces one to make a choice more on personal opinion than factual data. As has already been pointed out on page 7, designing an Indian alcoholism program has merit. It is essential, though, that there be a consensus of opinion by the SEARHC Board of Directors that this is the program model option that they wish to implement.

IV. SEARHC INDIAN ALCOHOLISM PROGRAM

The fifth program model will be examined in greater detail analyzing each component of service as defined by the JCAH Accreditation Standards. JCAH Standards have been documented for nine separate components of service (Management/Support, Emergency, Inpatient, Intermediate, Outpatient, Outreach, Aftercare, and Consultation and Education). In this section, I will examine each component according to the JCAH standard, and show how that component can be provided in a comprehensive Indian Alcoholism Program under the Health Corporation utilizing already existing Health Corporation programs. The program would be an evolving process which should take approximately three years to be fully operational (See Time Frame in Appendix Two). The first year would see the initiation of three components of service (Management/Support, Emergency Care and Outreach). The second year would see the initiation of the Inpatient, Outpatient, and Aftercare components. The third year would concentrate on the Intermediate and Education components. While Education is shown as not being fully operational until the third year, education services would be initiated during the first year on a limited basis and increased each year. As was mentioned in the first section of this paper, the provision of education services will be an essential component of this regional alcoholism program.

Appendix Three shows a projected three year budget for the development of the program. The budget is broken down by component of service and by fiscal year, and includes contract money already secured by the Health Corporation. In this projection the total budget for FY78 would be \$143,000; FY79 budget is estimated at \$297,800; and FY80 budget is estimated at \$356,000. Appendix Three also includes budget justification sheets for each fiscal year explaining how these figures were computed.

For FY78, the budget calls for two additional staff (Regional Alcoholism Coordinator and Administrative Assistant), monies for one consultant and part time detox supervisors, and monies for health aide and outreach training. FY79 includes monies for hiring one additional staff person (Outpatient/Education Coordinator), and projects contracting the Mt. Edgecumbe Hospital Alcoholism Therapy Services Unit. FY80 includes monies for hiring two Outpatient Counselors. Job descriptions for the four permanent direct service staff are attached in Appendix Four. For the first year of operation only \$32,000 additional monies would be needed to operationalize the program.

A. Management/Support

The JCAH standards for this section involve specific requirements for the governing body of an alcoholism program, patient rights, planning, fiscal management, the physical environment of the program, personnel, evaluation, patient records, medication control, referrals and research.¹⁷ Setting up adequate management support services is the key to having a well run alcoholism program. The responsibility for meeting the above standards would fall to the Regional Alcoholism Coordinator (see job description in Appendix Four). This position would be responsible for setting up and maintaining strict confidentiality of case files, writing and updating an alcoholism program plan, writing yearly goals and objectives, supervising an appropriate fiscal management procedure, providing information and technical assistance to local communities and alcoholism programs, working with other agencies providing alcoholism services, setting up training programs, and evaluating the program on a regular planned basis.

The position for the first year would be partially funded by the RTA program, but upgraded from a GS-9 to a GS-11. As the RTA program is in its third year of funding, monies for the position for FY79 may have to be sought elsewhere (hopefully from the Indian Health Service). The Regional Alcoholism Coordinator would spend FY78 setting up and operating the first three components of the program (Management/Support, Emergency, Outreach), add three more components by FY79 (Inpatient, Outpatient, and Aftercare), and operationalize the last two components (Intermediate and Education) by FY80. When setting up the program, it should be remembered that to operate a comprehensive alcoholism program, it is not necessary to demonstrate that the program directly operates all components. Signed affiliation agreements or contracts with other agencies will be sufficient.

B. Emergency Care

According to JCAH standards, the emergency care system shall provide 24 hour service to all persons and their families with problems related to alcohol use and abuse including: 1) immediate medical evaluation and care; 2) supervision of persons by properly trained staff until they are no longer incapacitated by the effects of alcohol (non medical detox); 3) evaluation of medical, psychological and social needs leading to the development of a plan for continuing care; 4) effective transportation services.¹⁸

I think that it can be easily shown that the health aides are already providing services identified under #1 & #4, and could be trained to provide part of the services required under #2 & #3. A supervised non medical detox is an essential part of a comprehensive alcoholism program. It is being done now on an informal basis in some of the communities. For example, a local minister

in Hoonah uses a spare room in his home for this purpose, and the alcoholism program in Yakutat has a spare room in their office staffed by volunteers for detox purposes. I don't think that the health aides would have to be involved in the actual supervision of those individuals needing detox, but could be trained to supervise individuals assigned this responsibility. One way would be to identify volunteers in each community (perhaps AA members, extended family members of the client) who would take on this responsibility.

The best way would be to pay individuals a small sum (\$15-25) for a 12 hour shift (this is what is done at Bartlett Hospital). These part time workers would be hired to sit and supervise the individual, provide appropriate food and medication specified by the health aide, and be responsible to call the health aide if an emergency (medical or otherwise) arises. Monies for these workers as well as training for the health aides have been included in the projected budget.

I don't think that it would be realistic or appropriate to assign full responsibility of #3 to the health aides. Comprising a medical, social, and psychological evaluation and an initial treatment plan would for the first year be the responsibility of the Regional Alcoholism Coordinator and later by the Outpatient/Education Coordinator (see job description in Appendix Four). For the coordinator to write the plan, a release of information from the individual will be necessary, and the health aide can be helpful in obtaining the required releases. The health aide will also be responsible for arranging transportation to further treatment, and for sending to the regional alcoholism coordinator, any medical information known on the client from previous contacts, after the necessary releases of information are obtained. The Coordinator would then write a brief synopsis and include it in the client's file.

A confidential case file for each individual that is provided a direct service under the alcoholism program must be set up and maintained in the regional office. Information from these files would not be released without the prior consent of the patient. However, with that consent, the information would be forwarded to requesting appropriate treatment facilities that the program has signed affiliation agreements with.

For communities that don't have health aides (urban communities), affiliation agreements would have to be signed with local alcoholism programs to provide emergency services. This would be an area that the Regional Alcoholism Coordinator should work on to strengthen during the initial development of the program, because, to my knowledge supervised non medical detox is almost non-existent in the larger communities, and a service that local alcoholism programs don't normally provide. However, by utilizing the health aide system in the rural communities for FY78, and working at the same time to devise a workable plan for offering similar services in the larger communities by FY79, this should be sufficient to meet initial compliance of JCAH standards.

C. Outreach

The JCAH manual states that the outreach component shall focus on identification of individuals and families having problems related to the use of alcohol, focus on the procurement of such services, and alert all human service agencies who serve this population to the importance of early identification.¹⁹

The objectives of this component could be carried out quite easily by utilizing the outreach worker positions and the regional alcoholism coordinator position. The outreach workers would be involved in the identification of individuals in the rural communities and would make the initial contacts and

initial referrals. The regional coordinator position would be involved in "maintaining liason and interaction with all relevant community organizations", and alerting agencies to the importance of early detection.

Outreach is basically letting the community (region) know that services do exist, and how and where those services can be procured. This could be done on the regional level by the regional alcoholism coordinator through the newsletter, and through public presentations. It would also be done on the community level by the individuals who are the first point of contact with individuals in need of service (i.e. the health aides, outreach workers, and other community service personnel). As with the emergency component, a plan for providing these services to the urban communities will have to be devised using affiliation agreements with existing urban programs as the Health Corporation does not anticipate having outreach worker positions in the larger communities until FY79.

The above three components would be initiated during FY78. Also, during FY78, the regional alcoholism coordinator would begin writing a plan of action for provision of the other five components. The second year would see the operationalizing of the Inpatient, Outpatient, and Aftercare components.

D. Inpatient Care

The JCAH manual states that the inpatient care component shall provide 24 hour supervised care under the direction of a physician in a hospital or other suitably equipped medical setting designed for the treatment of alcohol abuse and/or alcoholism.²⁰ This region is quite fortunate to already have an established 30 day Alcoholism Therapy Services Program at Mt. Edgecumbe Hospital that has been in operation now for approximately

two years. This program is a contracted Indian Health Services program, presently contracted to the Sitka Council On Alcoholism. The hospital program under the auspices of the Sitka Council has already made efforts at complying with the JCAH standards. The program, while in a hospital setting, may only meet Intermediate Care standards rather than Inpatient.

The Health Corporation has the potential to become the contractee for this program. I think that the key in winning this contract would be for the Health Corporation to demonstrate to the IHS that it has the capacity for operating a comprehensive alcoholism program. I would recommend that the Health Corporation look towards FY79 to bid on this contract. By that time the first three components will be in operation, and a plan for utilizing or operating the other components will be completed.

One thing that the Health Corporation might look at during the coming year would be the appropriate length of treatment for such a program. There is nothing in the JCAH standards that indicates a correct or appropriate length of treatment. The Seattle Indian Alcoholism program uses 90 days; Alcoholism Therapy Services uses 30 days. It might be helpful to evaluate individuals that have gone through treatment programs with different length of treatment days by the number of sober days after treatment to determine which length of treatment is more successful. As far as I know, there is no treatment program in Alaska that uses 90 days, but that does not mean that this should be discounted if it can be proven that it is more successful. Once this information is collected, it could then be included in the contract negotiations with IHS.

E. Outpatient Care

Outpatient care according to JCAH shall provide alcoholism treatment services on a scheduled and non-scheduled basis in a non-residential setting to alcoholic person's and families.²⁹ This component is presently being provided in the urban communities by the already existing alcoholism programs. The surrounding communities are served by traveling service workers (T&H Social Service, Mental Health Workers, State Social Workers, Public Health Social Workers) on a fairly frequent basis, and counseling is offered to those families requesting it. The standards set up by JCAH for outpatient care require that the program providing this component perform a social/psychological evaluation and a written individualized treatment plan for each individual under treatment. It also maintains that the staff be trained to perform these services.

I think the easiest way for the Health Corporation to provide documented outpatient services would be to sign an agreement with Tlingit and Haida Social Services to initially provide this component. While the focus of the T&H social services unit is not strictly alcohol counseling, the majority of individuals seen there have alcohol-related problems, and the services staff travel on a regular basis to most of the communities. Copies of reports of these contacts (with the individual's permission) could be kept in the regional file.

Ideally, when funds were available, having direct services staff under the auspices of the Health Corporation would be the best way to administer this component. Funds for an Outpatient/Education Coordinator and 2 Outpatient counselors have been included in the projected budget. The Health Corporation

could possibly think of establishing regional offices in Juneau and Ketchikan with locally based community counselors or counselors that travel from the regional office. As the Health Corporation will be able to document that a systematic plan for providing all necessary components has been drawn up, they will be eligible to apply for funds for these positions. Ideally, these positions could be funded by the IHS, but the next best alternative would be to apply to the State for funding.

F. Aftercare

The JCAH Manual states that the aftercare component will emphasize continued contact for those individuals who have progressed sufficiently through inpatient and outpatient treatment services, the continued contact being mainly for support.²² This component could again be accomplished through the outreach worker staff. It involves mainly regular contact (and documenting that contact) with individuals who have received treatment either in an inpatient program or outpatient program, and documenting that the individual is still maintaining sobriety and not in need of further treatment services. Operation of this component is essential in determining success of the alcoholism program. Aftercare is the one component that has been lacking in many of the alcoholism programs in this region, mainly due to funding problems.

The Health Corporation has an already established framework to provide this component. What would be needed to operationalize this component would be to supply the outreach workers with aftercare contact form sheets which would be mailed in on a regular basis for all individuals identified in the community as having completed treatment for a period of 2-5 years.

G. Intermediate Care

The JCAH manual states that intermediate care shall be designed to organize a therapeutic environment in which an individual may receive diagnostic services, counseling, vocational/rehabilitation or work therapy.²³ Intermediate care services now being provided in this region are through a series of halfway houses (Gastineau Manor, Juneau, Victory House, Ketchikan, Aurora's Watch, Sitka, and Hill Street Cottage, Hoonah). Tlingit and Haida Social Services pays for an individual's stay at one of these facilities under certain conditions (i.e., a person returning from treatment, a person making an effort to stay off alcohol and find work). All of the above intermediate care facilities are non-profit community organizations receiving funds from the State. All have a high percentage of Indian residents.

The Health Corporation, if it felt it was feasible and necessary could open a halfway house facility as a component to the hospital treatment program using 3rd party monies such as T&H Social Services. However, this is not necessary if the Health Corporation feels that the services being provided at the present facilities are adequate to the needs of Indian clients. A formalized referral and followup system would only then have to be set up through the regional alcohol coordinator's office to keep track of where clients are. As was pointed out under the Inpatient section, the hospital program may only meet Intermediate Care standards and not Inpatient standards. If this is the case, the Health Corporation would then be involved in directly providing Intermediate care services.

I would recommend that the Health Corporation utilize the already existing halfway house structure for the first year, evaluate if this structure is adequate, and if it is not, to plan setting up a halfway house facility by FY81.

Setting up a separate halfway house program is a lot of work as it involves finding an appropriate structure that will meet building and fire codes, getting 3rd party approval for clients, hiring and maintaining staff, and housing enough clients to make the operation break even. In short, it can be a big headache and should not be undertaken lightly. As far as I can determine, at this point, the halfway houses presently in operation are adequate for this region, and the hospital program is well run.

H. Consultation/Education. The JCAH manual states that the consultation service shall be designed to provide to individuals and groups the skills necessary for program management and treatment.²⁴ This is an optional component and one that is very similar to the primary purpose of the RTA position. As I have already recommended that the RTA position be utilized as a regional alcoholism coordinator concentrating on administration rather than technical assistance, I would not recommend that this component be initiated formally as a part of the program. To formalize this component, a written plan would have to be drawn up and an individual on staff would have to be designated specifically to provide this service. I am sure that there will be quite a lot of informal consultation with local programs and communities done by the regional alcoholism coordinator, and this should be written into the job description of that position. Other than that, I would not recommend operationalizing this component.

As was mentioned at the outset, the education component is considered to be an essential part of a comprehensive SE Indian alcoholism program. The education component must be designed to convey on a regular and planned basis information that increases community understanding on the nature of alcohol use and abuse, treatment and prevention, the human and legal rights of the risk