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**Public Revenues**  
*from*  
**Alcohol Beverages**

DISTILLED SPIRITS COUNCIL OF THE UNITED STATES, INC.  
WASHINGTON, D.C. 20004

Compiled and  
prepared by  
Division of Research  
& Statistics

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**Distilled Spirits  
Council of  
the United States, Inc.**

1300 Pennsylvania  
Building  
Washington, D.C.  
20004



**1974**

**PUBLIC  
REVENUES  
from  
ALCOHOL  
BEVERAGES**

# *Foreword*

*This publication is a compilation of public revenues from alcohol beverages received by Federal, State, and Local Governments for the year 1974.*

*Included in this report are federal excise, rectification, and occupational taxes, import duties, and miscellaneous direct levies. State and local revenues include such things as excise and sales taxes, profits from state store markups, license fees, gross income taxes, and brand registration fees. In all cases the term "alcohol beverages" refers to an aggregation of distilled spirits, beer, and wine. Most of the data are based on a calendar year; in some states, however, only fiscal-year revenues were obtainable. We have carefully noted the calendar period reflected in each of our figures. State and local revenue figures contained in this publication were gathered by surveying the relevant taxing authorities.*

*The first section lists total annual public revenues received by all levels of government from alcohol beverages from 1933 through 1974. The second section summarizes these revenues by each of the three levels of government.*

*The final section (beginning on page thirteen) itemizes, state-by-state, individual taxes and fees, including profits from the operation of state liquor stores, and the revenues attributable to each. This section also indicates the method of control within a state, contains a summary statement regarding the allocation of revenues from alcohol beverages, and includes miscellaneous memorandum comments of interest.*

*As in the past, when actual receipts were not available, estimates were made by us. Consultations with state and local officials together with improved methodology have enabled us to refine the estimated figures and to determine with greater accuracy whether revenues accrue to state or local authorities. Revised 1973 figures for the states affected are available from the Research and Statistics Division.*

*We wish to express our sincere appreciation to the personnel of local and state control, licensing, and taxing authorities, and of the Bureau of Alcohol, Tobacco, and Firearms, who so graciously supplied us with the special compilations which make this publication possible.*

PUBLIC REVENUES  
FROM  
ALCOHOL BEVERAGES  
1933-1974

1933 .....	\$ 29,704,194
1934 .....	593,566,164
1935 .....	734,937,878
1936 .....	932,145,167
1937 .....	1,022,275,727
1938 .....	947,277,086
1939 .....	1,010,384,672
1940 .....	1,140,110,006
1941 .....	1,395,963,718
1942 .....	1,750,166,010
1943 .....	1,994,841,386
1944 .....	2,703,517,984
1945 .....	3,020,750,637
1946 .....	3,482,244,916
1947 .....	3,111,889,647
1948 .....	2,953,480,752
1949 .....	2,983,279,805
1950 .....	3,261,417,440
1951 .....	3,334,798,423
1952 .....	3,597,757,178
1953 .....	3,730,792,083
1954 .....	3,616,939,888
1955 .....	3,785,058,733
1956 .....	4,096,920,296
1957 .....	3,984,288,138
1958 .....	4,064,527,882
1959 .....	4,298,465,834
1960 .....	4,481,901,665
1961 .....	4,687,872,807
1962 .....	4,871,299,170
1963 .....	5,076,785,415
1964 .....	5,475,785,819
1965 .....	5,712,159,017
1966 .....	5,921,959,616
1967 .....	6,496,345,257
1968 .....	6,823,046,409
1969 .....	7,473,678,631
1970 .....	7,681,639,657
1971 .....	7,964,856,723
1972 .....	8,313,876,306
1973 .....	8,946,265,805
1974 .....	9,331,487,067
Total .....	\$166,836,461,000

From Repeal until December 31, 1933.

# PUBLIC REVENUES from ALCOHOL BEVERAGES

## ALCOHOL BEVERAGE REVENUE RISES TO 9.3 BILLION DOLLARS IN 1974

Public revenues from alcohol beverages during calendar year amounted to \$9,331,487,067 an increase of \$385,221,262 over the collections of \$8,946,265,805 for 1973.

Collections from this source in 1974 showed increases at all levels of government. Federal collections increased 2.1 percent to \$5,532,096,765. State receipts of \$3,445,104,151

represented an increase of 7.1 percent and local revenue returns increased 13.3 percent to \$354,286,151.

During the 41 years of legal control, the total public revenues collected from alcohol beverages have amounted to \$166,836,461,008. The amount of these returns to the various levels of government for each of the past twenty-five years is shown in the following table:

### PUBLIC REVENUES FROM ALCOHOL BEVERAGES

Year	Federal	State	Local	Total
1950	\$ 2,447,479,115	\$ 743,035,993	\$ 70,902,331	\$ 3,261,417,440
1951	2,490,236,305	769,773,020	74,789,097	3,334,798,423
1952	2,756,194,322	764,072,666	77,490,189	3,597,757,178
1953	2,853,943,000	794,731,775	82,117,308	3,730,792,083
1954	2,757,296,000	772,662,750	86,981,138	3,616,939,888
1955	2,852,552,000	842,949,605	89,557,128	3,785,058,733
1956	3,085,327,000	920,658,553	90,934,743	4,096,920,296
1957	2,943,241,000	943,553,691	97,493,447	3,984,288,138
1958	3,015,967,000	951,391,960	97,168,922	4,064,527,882
1959	3,154,556,000	1,043,080,668	100,829,166	4,298,465,834
1960	3,229,259,000	1,135,748,613	116,894,052	4,481,901,665
1961	3,339,282,000	1,225,029,369	123,561,438	4,687,872,807
1962	3,453,418,000	1,290,764,105	127,117,065	4,871,299,170
1963	3,560,421,000	1,387,894,015	128,470,400	5,076,785,415
1964	3,777,435,800	1,554,611,528	143,738,491	5,475,785,819
1965	3,879,648,164	1,660,567,934	171,942,919	5,712,159,017
1966	3,957,973,352	1,789,058,506	174,927,758	5,921,959,616
1967	4,313,028,407	1,967,823,422	215,493,428	6,496,345,257
1968	4,407,976,403	2,181,053,455	234,016,551	6,823,046,409
1969	4,855,583,410	2,358,571,280	259,523,941	7,473,678,631
1970	4,848,002,354	2,553,108,399	280,528,904	7,681,639,657
1971	4,992,446,039	2,704,923,358	267,487,326	7,964,856,723
1972	5,059,795,081	2,971,589,987	282,491,238	8,313,876,306
1973	5,415,932,900	3,217,583,586r	312,749,319r	8,946,265,805
1974	5,532,096,765	3,445,104,151	354,286,151	9,331,487,067

r—Revised

### FEDERAL REVENUES

The Federal government collected \$5,532,096,765 from various taxes and duties on alcohol beverages in 1974. The receipts represented an increase of \$116,163,865 in comparison of collections from this source in 1973.

Ninety-seven percent of these collections were from excise taxes which totaled \$5,392,168,780 or an increase of

\$117,245,505 over the previous year. Receipts from import duties amounted to \$94,178,464. Returns from rectification tax of \$24,494,885 represented a decrease of 12.0 percent. Collections from special and occupational taxes showed an increase of 6.0 percent, while seizures, penalties, etc. were down 37.8 percent.

### FEDERAL TAX COLLECTIONS FROM ALCOHOL BEVERAGES

Class of Tax	1974	Percent to Total	1973r	Percent to Total	Increase or Decrease	Percent Increase or Decrease
<b>Excise Taxes:</b>						
Domestic	\$4,594,016,570	83.1	\$4,491,707,135	82.9	\$102,309,435	2.3
Imported	798,152,210	14.4	783,216,140	14.5	14,936,070	1.9
<b>Total Excise Taxes</b>	<b>5,392,168,780</b>	<b>97.5</b>	<b>5,274,923,275</b>	<b>97.4</b>	<b>117,245,505</b>	<b>2.2</b>
Import Duties	94,178,464	1.7	92,775,208	1.7	1,403,256	1.5
Rectification Tax	24,494,885	0.4	27,821,072	0.5	(-3,326,187)	(-12.0)
Special & Occupational	20,716,286	0.4	19,548,374	0.4	1,167,912	6.0
Seizures, Penalties, Etc.	538,350	—	864,971	—	(-326,621)	(-37.8)
<b>TOTAL</b>	<b>\$5,532,096,765</b>	<b>100.0</b>	<b>\$5,415,932,900</b>	<b>100.0</b>	<b>\$116,163,865</b>	<b>2.1</b>

# PUBLIC REVENUES from ALCOHOL BEVERAGES

## FEDERAL TAX COLLECTIONS FROM ALCOHOL BEVERAGES

Taxes and duties from distilled spirits in 1974 of \$4,029,019,717 accounted for 72.8 percent of the total Federal collections from alcohol beverages. Collections from beer amounted to \$1,313,007,782 and returns from wine taxes \$190,069,266. Total Federal collections from distilled spirits in 1974 represented an increase of 2.0 percent, receipts from beer were up 4.4 percent and returns from wine taxes showed a decrease of 8.0 percent compared to 1973.

Class of Product	1974	Percent to Total	1973 <sup>r</sup>	Percent to Total	Increase or Decrease	Percent Increase or Decrease
<b>Spirits</b>						
Excise Taxes .....	\$3,921,117,765		\$3,841,873,171		\$ 79,244,594	2.1
Import Duties .....	70,135,860		67,961,157		2,174,703	3.2
Rectification Tax .....	24,494,885		27,821,072		(- 3,326,187)	(-12.0)
Special & Occupational .....	12,732,857		12,869,692		(- 136,835)	(- 1.1)
Seizures, Penalties, Etc. ....	538,350		864,971		(- 326,621)	(-37.8)
<b>Total Spirits .....</b>	<b>\$4,029,019,717</b>	<b>72.8</b>	<b>\$3,951,390,063</b>	<b>73.0</b>	<b>\$ 77,629,654</b>	<b>2.0</b>
<b>Beer</b>						
Excise Taxes .....	\$1,306,871,151		\$1,252,659,923		\$ 54,211,228	4.3
Import Duties .....	2,632,330		2,122,708		509,622	24.0
Special & Occupational .....	3,504,301		3,258,283		246,018	7.6
<b>Total Beer .....</b>	<b>\$1,313,007,782</b>	<b>23.7</b>	<b>\$1,258,040,914</b>	<b>23.2</b>	<b>\$ 54,966,868</b>	<b>4.4</b>
<b>Wine</b>						
Excise Taxes .....	\$ 164,179,864		\$ 180,390,181		\$(-16,210,317)	(- 9.0)
Import Duties .....	21,410,274		22,691,343		(- 1,281,069)	(- 5.6)
Special & Occupational .....	4,479,128		3,420,399		1,058,729	31.0
<b>Total Wine .....</b>	<b>\$ 190,069,266</b>	<b>3.5</b>	<b>\$ 206,501,923</b>	<b>3.8</b>	<b>\$(-16,432,657)</b>	<b>(- 8.0)</b>
<b>Total .....</b>	<b>\$5,532,096,765</b>	<b>100.0</b>	<b>\$5,415,932,900</b>	<b>100.0</b>	<b>\$116,163,865</b>	<b>2.1</b>

r--Revised

## FEDERAL EXCISE TAX RATES ON ALCOHOL BEVERAGES

Class of Product	Rate
Distilled Spirits	\$10.50 on each proof gallon
Beer	\$ 9.00 per barrel of 31 gallons
Wine	Still wines - Rates per wine gallon
	(a) Not over 14% of alcohol by volume - 17 cents
	(b) Over 14% and not exceeding 21% of alcohol by volume - 67 cents
	(c) Over 21% and not exceeding 24% of alcohol by volume - \$2.25
	Champagne and other sparkling wines - \$3.40 per wine gallon
	Artificially carbonated wines - \$2.40 per wine gallon

# PUBLIC REVENUES from ALCOHOL BEVERAGES

## FEDERAL LIQUOR TAX COLLECTIONS

Fiscal Years 1945 – 1974

(In Thousands of Dollars)

Year	Distilled Spirits	Beer	Wine	Total All Federal Liquor Tax Collections
1945	\$ 1,616,901	\$ 642,802	\$ 49,802	\$ 2,309,504
1946	1,810,637	653,949	61,356	2,525,942
1947	1,751,769	665,081	57,758	2,474,608
1948	1,492,566	701,119	61,617	2,255,302
1949	1,453,215	690,803	66,529	2,210,548
1950	1,473,694	672,195	73,239	2,219,127
1951	1,809,310	669,471	67,916	2,546,697
1952	1,731,907	740,301	76,785	2,548,993
1953	1,929,986	768,681	82,163	2,780,830
1954	1,928,100	774,900	79,904	2,782,904
1955	1,900,294	742,784	83,017	2,726,096
1956	2,044,959	770,581	87,751	2,903,291
1957	2,103,160	763,112	88,672	2,954,944
1958	2,074,990	762,660	91,617	2,929,268
1959 <sup>a</sup>	2,117,511	772,505	92,442	2,982,458
1960	2,271,194	800,880	100,369	3,172,442
1961	2,290,572	800,206	97,803	3,188,581
1962	2,394,163	818,000	99,922	3,312,085
1963	2,469,565	830,823	103,733	3,404,121
1964	2,536,138	891,922	110,242	3,538,303
1965	2,703,489	919,944	112,436	3,735,869
1966	2,766,899	891,952	112,573	3,771,423
1967	2,957,035	945,745	122,492	4,025,271
1968	3,138,847	963,019	127,254	4,229,121
1969	3,316,915	1,007,313	157,389	4,481,617
1970	3,501,538	1,081,507	163,337	4,746,382
1971	3,515,487	1,107,722	177,273	4,800,482
1972	3,760,915	1,167,863	181,223	5,110,001
1973	3,755,516	1,202,973 <sup>r</sup>	191,025 <sup>r</sup>	5,149,514
1974	3,918,971	1,265,990	173,515	5,358,476

r – Revised.

<sup>a</sup> Alaska and Hawaii became states in 1959.

The data shown are exclusive of import duties and are not entirely indicative of the Federal tax burden of the respective states since the taxes paid by distilleries, wineries, and breweries may be eventually borne by persons of other states. Individual state collections previously shown on this page are not available.

NOTE: Collections were reported only in thousands of dollars and collections under \$500 were not reported, so detail may not add to totals. Collections listed are exclusive of import duties collected.

SOURCE: Internal Revenue Service, U.S. Treasury Department.

# PUBLIC REVENUES from ALCOHOL BEVERAGES

## STATE REVENUES

Alcohol beverages produced \$3,445,104,151 in revenue for the fifty states and the District of Columbia in 1974. This figure represents net revenue after deducting the cost of goods sold and cost of sales operations in those states operating state store systems and cost of administration in both control and license states were available.

Forty-six percent of this revenue was derived from state taxes exclusive of the general sales tax; twenty-two

percent from state store profits; twenty-eight percent from general sales taxes and four percent from license fees and miscellaneous income. The following table shows an increase of \$227,520,565 in 1974 over 1973. Significant increases were reported in collections from ABC taxes, sales taxes, and state store profits in 1974.

## STATE REVENUES FROM ALCOHOL BEVERAGES

Class	1974	Percent to Total	1973r	Percent to Total	Increase or Decrease	Percent Change
ABC Taxes .....	\$1,611,870,894	45.5	\$1,521,343,973	45.9	\$ 90,526,921	6.0
State Store Profits .....	761,528,682	21.5	755,921,242	22.8	5,607,440	0.7
Sales Tax .....	1,016,216,014	28.6	888,284,128	26.8	127,931,886	14.4
License Fees .....	138,340,569	3.9	134,073,721	4.0	4,266,848	3.2
Misc. Income .....	17,331,475	0.5	15,137,440	0.5	2,194,035	14.5
Gross Revenue .....	\$3,545,287,634	100.0	\$3,314,760,504	100.0	\$230,527,130	7.0
Administrative Costs .....	100,183,483		97,176,918		3,006,565	3.1
Net profit .....	\$3,445,104,151		\$3,217,583,586		\$227,520,565	7.1

r--Revised

All but 5 states reported increased receipts from alcohol beverages in 1974. The average per capita state and local revenue from alcohol beverages in 1974 amounted to \$17.97.

The range of per capita revenue in 50 states which have legalized the sale of distilled spirits extended from a low of \$7.53 in Kansas to a high of \$37.42 in Nevada.

## LOCAL REVENUE

Total local revenues from alcohol beverages in 1974 amounted to \$354,285,151 or an increase of \$41,536,832 over the receipts from this source in 1973.

# PUBLIC REVENUES from ALCOHOL BEVERAGES

## STATE PER CAPITA REVENUE FROM ALCOHOL BEVERAGES - 1974

	State	Estimated Population in Thousands <sup>a</sup>	State and Local Revenue	Per Capita Revenue	
1	Alabama .....	3,577	\$ 76,325,209	\$21.34	1
2	Alaska .....	337	6,234,321	18.50	2
3	Arizona .....	2,153	29,782,626	13.83	3
4	Arkansas .....	2,062	18,056,464	8.76	4
5	California .....	20,907	323,084,722	15.45	5
6	Colorado .....	2,496	27,701,128	11.10	6
7	Connecticut .....	3,088	63,100,280	20.43	7
8	Delaware .....	573	4,634,384	8.09	8
9	District of Columbia .....	723	24,685,584	34.14	9
10	Florida .....	8,090	218,311,387	26.99	10
11	Georgia .....	4,882	132,425,029	27.13	11
12	Hawaii .....	847	17,638,931	20.83	12
13	Idaho .....	799	16,746,755	20.96	13
14	Illinois .....	11,131	158,659,822	14.25	14
15	Indiana .....	5,330	52,641,485	9.88	15
16	Iowa .....	2,855	52,786,135	18.49	16
17	Kansas .....	2,270	17,097,617	7.53	17
18	Kentucky .....	3,357	37,426,291	11.15	18
19	Louisiana .....	3,764	64,835,512	17.23	19
20	Maine .....	1,047	24,334,353	23.24	20
21	Maryland .....	4,094	60,599,942	14.80	21
22	Massachusetts .....	5,800	101,725,436	17.54	22
23	Michigan .....	9,098	192,044,634	21.11	23
24	Minnesota .....	3,917	80,486,097	20.55	24
25	Mississippi .....	2,324	42,569,915	18.32	25
26	Missouri .....	4,777	43,406,285	9.09	26
27	Montana .....	735	16,656,299	22.66	27
28	Nebraska .....	1,543	17,303,600	11.21	28
29	Nevada .....	573	21,441,005	37.42	29
30	New Hampshire .....	808	26,684,730	33.03	30
31	New Jersey .....	7,330	118,003,901	16.10	31
32	New Mexico .....	1,122	15,901,285	14.17	32
33	New York .....	18,111	394,962,168	21.81	33
34	North Carolina .....	5,363	110,424,104	20.59	34
35	North Dakota .....	637	11,517,734	18.08	35
36	Ohio .....	10,737	203,542,039	18.96	36
37	Oklahoma .....	2,709	33,706,275	12.44	37
38	Oregon .....	2,266	45,357,585	20.02	38
39	Pennsylvania .....	11,835	177,375,173	14.99	39
40	Rhode Island .....	937	17,275,257	18.44	40
41	South Carolina .....	2,784	77,946,911	28.00	41
42	South Dakota .....	682	11,322,965	16.60	42
43	Tennessee .....	4,129	76,658,509	18.57	43
44	Texas .....	12,050	182,260,075	15.13	44
45	Utah .....	1,173	16,178,783	13.79	45
46	Vermont .....	470	13,270,927	28.24	46
47	Virginia .....	4,908	93,837,457	19.12	47
48	Washington .....	3,476	119,271,508	34.31	48
49	West Virginia .....	1,751	31,669,683	17.68	49
50	Wisconsin .....	4,566	74,745,823	16.37	50
51	Wyoming .....	359	4,736,162	13.19	51
	Total License States .....	147,771	\$2,535,578,851	\$17.16	
	Total Control States .....	63,621	\$1,263,811,451	\$19.86	
	GRAND TOTAL .....	211,390	\$3,799,390,302	\$17.97	

<sup>a</sup>Estimated Population as of July 1, 1974 - Series P-25, No. 539.

# Summary

## TOTAL PUBLIC REVENUES FROM ALCOHOL BEVERAGES 1974

### FEDERAL

Internal Revenue .....	\$5,437,918,301
Import Duties .....	94,178,464
Total Internal Revenue & Import Duties .....	\$5,532,096,765

### STATE

Alcohol Beverage Control Revenue .....	\$1,833,233,257
Sales Taxes .....	1,611,870,894
Total State ABC Revenue & Sales Taxes .....	\$3,445,104,151

### LOCAL

Alcohol Beverage Control Revenue .....	\$ 354,286,151
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### GRAND TOTAL

\$9,331,487,067

NOTE: The above does not take into account such special taxes as Federal and State corporation income taxes, capital gains taxes, mercantile license taxes, special gross business income taxes, social security taxes, unemployment taxes, etc.

STATE & LOCAL  
SUMMARY

PUBLIC REVENUES from

State	Total State Sales	State License Fees	State ABC Taxes	Miscellaneous State ABC Income	General Sales Tax	Gross State Receipts	Cost of State Administration, Collection, Etc.
Alabama	\$ 122,672,418	\$ 260,240	\$ 29,704,873	\$ 813,566	\$ 3,215,169	\$ 156,666,266	\$ 5,162,141
Alaska	—	807,669	5,681,452	—	—	6,489,121	254,800
Arizona	—	1,655,375	14,620,874	—	10,000,000	26,276,249	228,536
Arkansas	—	737,373	15,774,451	224	1,619,416	18,131,464	375,000
California	—	20,096,311	119,348,000	523,147	148,418,500	288,385,958	9,518,605
Colorado	—	619,541	15,587,048	—	10,877,659	27,084,248	384,953
Connecticut	—	5,094,905	24,608,848	—	34,057,393	63,761,146	660,866
Delaware	—	342,049	4,489,679	42,201	—	4,873,929	239,545
D.C.	—	1,087,015	12,080,662	—	12,000,000	25,167,677	482,093
Florida	—	11,251,315	168,913,954	227,433	36,485,406	216,878,108	1,600,000
Georgia	—	643,253	80,716,446	139,861	29,821,420	111,320,980	1,836,660
Hawaii	—	105	16,144,507	—	—	16,144,612	N.A.
Idaho	27,722,192	624,603	3,115,420	16,322	2,155,871	33,634,408	853,659
Illinois	—	1,047,385	75,696,262	—	56,344,000	133,087,647	985,300
Indiana	—	4,678,574	25,229,843	3,910,000	20,530,000	54,348,417	1,706,932
Iowa	90,620,837	1,202,414	12,915,659	30,964	10,349,445	115,119,319	718,377
Kansas	—	435,900	10,570,010	75,673	6,491,477	17,573,060	671,943
Kentucky	—	920,730	15,439,533	—	15,000,000	31,360,263	510,000
Louisiana	—	1,629,255	40,751,170	1,686	13,300,000	55,682,111	350,000
Maine	43,330,601	987,015	5,982,877	77,643	4,200,000	54,578,136	664,610
Maryland	—	230,790	26,133,825	5,294	26,500,000	52,869,909	802,494
Massachusetts	—	439,515	65,084,448**	22,730	33,000,000	98,546,693	1,524,720
Michigan	353,861,968*	6,796,783	47,393,630	600,788	47,457,331	456,110,500	2,713,262
Minnesota	—	323,150	48,578,916	—	16,100,000	65,002,066	410,917
Mississippi	70,275,541*	1,612,858	16,584,488	309,109	7,477,387	96,259,383	805,330
Missouri	—	1,558,735	22,359,300	880	17,200,000	41,118,915	946,346
Montana	39,728,406*	612,631	1,917,613	9,553	—	42,268,203	***
Nebraska	—	148,386	9,832,168	65,523	5,150,000	15,196,077	448,668
Nevada	—	19,244	8,326,308	—	6,744,358	15,089,910	152,422
New Hampshire	97,805,059	471,537	3,171,107	33,511	—	101,481,214	340,707
New Jersey	—	1,450,877	56,750,054	756,436	54,000,000	112,957,367	1,815,815
New Mexico	—	287,292	5,630,715	9,895	9,555,000	15,482,902	467,011
New York	—	33,470,047	154,573,346	72,775	125,000,000	313,116,168	8,154,000
North Carolina	—	439,639	77,817,856	—	9,275,000	87,532,495	1,202,544
North Dakota	—	222,134	5,858,600	—	4,000,000	10,080,734	63,000
Ohio	367,312,608*	11,424,319	33,576,838	389,697	34,214,240	446,917,702	9,821,914
Oklahoma	—	867,791	30,112,904	—	1,896,827	32,877,522	607,356
Oregon	101,160,922	906,314	3,334,400	101,564	—	105,503,200	1,689,634
Pennsylvania	513,705,112	8,350,188	25,187,067	4,811,764	—	552,054,131	18,700,427
Rhode Island	—	49,700	7,330,319	3,257	9,100,000	16,483,276	208,110
South Carolina	—	2,196,710	61,801,709	644,530	14,500,000	79,142,949	1,196,038
South Dakota	—	104,258	6,554,982	47,425	3,200,000	9,906,665	26,780
Tennessee	—	697,622	36,262,039	57,323	11,726,000	48,772,984	795,590
Texas	—	6,781,014	83,396,137	22,637	83,842,893	174,042,681	7,100,516
Utah	34,592,521*	70,550	1,509,503	18,344	1,436,000	37,626,918	656,237
Vermont	34,918,542*	278,710	2,829,449	16,796	1,500,000	39,543,497	406,096
Virginia	202,200,111*	1,153,960	19,446,373	1,753,019	11,900,000	236,453,463	7,748,766
Washington	196,989,550	2,699,921	9,488,789	698,689	27,363,429	237,240,378	1,907,676
West Virginia	66,905,419*	456,814	6,464,774	1,007,721	2,647,793	77,482,521	1,263,899
Wisconsin	—	88,130	37,003,741	1,160	34,964,000	72,057,031	671,000
Wyoming	17,575,377*	9,923	187,928	12,335	1,600,000	19,385,563	332,188
<b>Total License States</b>	—	<b>\$ 99,982,150</b>	<b>\$1,311,242,250</b>	<b>\$ 6,630,090</b>	<b>\$ 851,424,349</b>	<b>\$2,269,278,839</b>	<b>\$ 45,196,016</b>
<b>Total Control States</b>	<b>\$2,381,377,184</b>	<b>\$ 38,358,419</b>	<b>\$ 300,628,644</b>	<b>\$10,701,385</b>	<b>\$ 164,791,665</b>	<b>\$2,895,857,297</b>	<b>\$ 54,987,467</b>
<b>Grand Total</b>	<b>\$2,381,377,184</b>	<b>\$138,340,569</b>	<b>\$1,611,870,894</b>	<b>\$17,331,475</b>	<b>\$1,016,216,014</b>	<b>\$5,165,136,136</b>	<b>\$100,183,483</b>

\* Includes state excise taxes which are part of a state's mark-up formula.

\*\* Includes 14% surtax.

\*\*\* Included in cost of sales operations.

N.A. - Not Available.

# ALCOHOL BEVERAGES, 1974

## STATE & LOCAL SUMMARY

Cost of Goods Sold	Cost of Sales Operations	Total State ABC Costs	Net State ABC Revenue	Local ABC Revenue	Total State & Local Revenue	Total State & Local Revenue 1934-1974	State
\$ 71,964,215	\$ 9,582,009	\$ 86,708,365	\$ 69,957,901	\$ 6,367,308	\$ 76,325,209	\$ 939,057,692	Alabama
-	-	254,800	6,234,321	-	6,234,321	67,095,365	Alaska (A)
-	-	228,536	26,047,713	3,734,913	29,782,626	309,181,921	Arizona
-	-	375,000	17,756,464	300,000	18,056,464	296,226,452	Arkansas
-	-	9,518,605	278,867,353	44,217,369	323,084,722	4,384,360,203	California
-	-	384,953	26,699,295	1,001,833	27,701,128	316,662,238	Colorado
-	-	660,866	63,100,280	-	63,100,280	803,850,105	Connecticut
-	-	239,545	4,634,384	-	4,634,384	70,893,001	Delaware
-	-	482,093	24,685,584	-	24,685,584	377,477,701	D.C.
-	-	1,600,000	215,278,108	3,033,279	218,311,387	2,349,357,821	Florida
-	-	1,836,660	109,484,320	22,940,709	132,425,029	1,392,288,197	Georgia
-	-	-	16,144,612	1,494,319	17,638,931	133,906,804	Hawaii (B)
14,887,072	1,946,922	17,687,653	15,946,755	800,000	16,746,755	241,455,294	Idaho
-	-	985,300	132,102,347	26,557,475	158,659,822	2,682,384,797	Illinois
-	-	1,706,932	52,641,485	-	52,641,485	786,894,788	Indiana
57,233,958	7,265,121	65,217,456	49,901,863	2,884,272	52,786,135	714,483,719	Iowa
-	-	671,943	16,901,117	196,500	17,097,617	219,814,057	Kansas
-	-	510,000	30,850,263	6,576,028	37,426,291	766,402,287	Kentucky
-	-	350,000	55,332,111	9,503,401	64,835,512	993,841,990	Louisiana
26,287,122	3,292,051	30,243,783	24,334,353	-	24,334,353	404,986,627	Maine
-	-	802,494	52,067,415	8,532,527+	60,599,942	734,810,869	Maryland
-	-	1,524,720	97,021,973	4,703,463	101,725,436	1,306,171,753	Massachusetts
248,835,327	12,517,277	264,065,866	192,044,634	-	192,044,634	3,013,750,511	Michigan
-	-	410,917	64,591,149	15,894,948	80,486,097	1,094,305,097	Minnesota
52,206,502	794,320	53,806,152	42,453,231	116,684	42,569,915	415,286,059	Mississippi
-	-	946,346	40,172,569	3,233,716	43,406,285	636,964,394	Missouri
22,424,074	3,418,004	25,842,078	16,426,125	230,174	16,656,299	280,803,231	Montana
-	-	448,668	14,747,409	2,556,191	17,303,600	216,213,756	Nebraska
-	-	152,422	14,937,488	6,503,517	21,441,005	171,654,322	Nevada
68,982,791	5,472,986	74,796,484	26,684,730	-	26,684,730	330,050,817	New Hampshire
-	-	1,815,815	111,141,557	6,862,349	118,003,901	1,255,356,274	New Jersey
-	-	467,011	15,015,891	885,394	15,901,285	190,528,337	New Mexico
-	-	8,154,000	304,962,168	90,000,000	394,962,168	5,293,761,865	New York
-	-	1,202,544	86,329,951	24,094,153++	110,424,104	1,227,187,842	North Carolina
-	-	63,000	10,017,734	1,500,000	11,517,734	175,661,201	North Dakota
215,873,665	20,380,084	246,075,663	200,842,039	2,700,000	203,542,039	3,485,427,143	Ohio
-	-	607,356	32,270,166	1,436,109	33,706,275	400,587,102	Oklahoma
53,300,694	5,155,287	60,145,615	45,357,585	-	45,357,585	680,513,604	Oregon
291,175,790	64,802,741	374,678,958	177,375,173	-	177,375,173	3,958,235,517	Pennsylvania
-	-	208,110	16,275,166	1,000,091	17,275,257	242,241,030	Rhode Island
-	-	1,196,038	77,946,911	-	77,946,911	880,272,684	South Carolina
-	-	26,780	9,879,885	1,443,080	11,322,965	149,242,311	South Dakota
-	-	795,590	47,947,394	28,711,115	76,658,509	740,095,378	Tennessee
-	-	7,100,516	166,942,165	15,317,910	182,260,075	1,483,936,111	Texas
19,311,394	1,949,161	21,916,792	15,710,126	468,657	16,178,783	244,536,306	Utah
23,870,445	2,106,804	26,383,345	13,160,152	110,775	13,270,927	185,676,935	Vermont
124,983,743	14,603,497	147,336,006	89,117,457	4,720,000	93,837,457	1,351,250,803	Virginia
102,701,293	13,359,901	117,968,870	119,271,508	-	119,271,508	1,580,500,381	Washington
37,077,580	7,471,359	45,812,838	31,669,683	N.A.	31,669,683	588,471,302	West Virginia
-	-	671,000	71,386,031	3,359,792	74,745,823	919,876,816	Wisconsin
14,114,335	500,978	14,947,501	4,438,062	298,100	4,736,162	78,649,671	Wyoming
-	-	\$ 45,196,016	\$ 2,224,082,823	\$ 311,496,028	\$ 2,535,578,851	\$ 31,842,317,027	Total License States
\$ 1,445,230,000	\$ 174,618,502	\$ 1,674,835,969	\$ 1,221,021,328	\$ 42,790,123	\$ 1,263,811,451	\$ 19,720,323,454	Total Control States
\$ 1,445,230,000	\$ 174,618,502	\$ 1,720,031,985	\$ 3,445,104,151	\$ 354,286,151	\$ 3,799,390,302	\$ 51,562,640,481	GRAND TOTAL

+ Includes profits of county-operated stores in Maryland  
 ++ Includes profits of county stores in North Carolina.

(A) Alaska revenue for years 1959-1974.  
 (B) Hawaii revenue for years 1960-1974.

# Federal and State Gallonage Taxes on Distilled Spirits, Since Repeal

1933	.66	1 10	
1934	.67	2 00	
1935	.70	2 00	
1936	.74	2 00	
1937	.85	2 00	
1938	.86	2 25	
1939	.96	2 25	
1940	.98	3 00	
1941	1.03	4 00	
1942	1.03	6 00	\$7.00
1943	1.08	6 00	\$8.00
1944	1.08	9 00	\$10.00
1945	1.31	9 00	\$10.21
1946	1.32	9 00	\$10.32
1947	1.52	9 00	\$10.52
1948	1.53	9 00	\$10.53
1949-50	1.61	9 00	\$10.61
1951-54	1.54	10 50	\$12.04
1955	1.63	10 50	\$12.13
1956-57	1.64	10 50	\$12.14
1958	1.65	10 50	\$12.15
1959-60	1.77	10 50	\$12.27
1961	1.85	10 50	\$12.35
1962	1.87	10 50	\$12.37
1963	1.97	10 50	\$12.47
1964-65	1.99	10 50	\$12.49
1966	2.03	10 50	\$12.53
1967	2.09	10 50	\$12.59
1968	2.14	10 50	\$12.64
1969	2.28	10 50	\$12.78
1970	2.33	10 50	\$12.83
1971	2.53	10 50	\$12.89
1972-73	2.59	10 50	\$13.09
1974	2.60	10 50	\$13.10

# 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
<b>Excise Taxes</b>		
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
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>6,489,121</b>
<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
<b>NET STATE REVENUE .....</b>	<b>\$</b>	<b>6,234,321</b>

**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
<b>Excise Taxes</b>		
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
<b>LOCAL COLLECTIONS</b>		
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
<b>Excise Taxes</b>		
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
<b>Other Taxes</b>		
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
<b>Excise Taxes</b>		
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
<b>GROSS STATE REVENUE</b> .....	<b>\$</b>	<b>275,846,396</b>
<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
<b>NET STATE REVENUE</b> .....	<b>\$</b>	<b>266,327,791</b>
<b>LOCAL COLLECTIONS</b>		
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
<b>TOTAL STATE AND LOCAL REVENUE</b> .....	<b>\$</b>	<b>323,084,722</b>

\* 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 Gen-  
eral 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	
<b>Excise Taxes</b>			
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	
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>4,873,929</b>	
<i>Administrative and Enforcement Costs .....</i>	<i>\$</i>	<i>239,545</i>	
<b>TOTAL STATE REVENUE .....</b>	<b>\$</b>	<b>4,634,384</b>	

# 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
<b>Excise Taxes</b>		
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
<b>GROSS STATE REVENUE</b> .....	<b>\$</b>	<b>25,167,677</b>
Administrative and Enforcement Costs (Est.) .....	\$	482,093
<b>NET STATE REVENUE</b> .....	<b>\$</b>	<b>24,685,584</b>

\* 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
<b>Excise Taxes</b>		
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	
<b>Excise Taxes</b>			
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	
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>111,320,980</b>	
Administrative and Enforcement Costs .....	\$	1,836,660	
<b>NET STATE REVENUE .....</b>	<b>\$</b>	<b>109,484,320</b>	
<b>LOCAL COLLECTIONS</b>			
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	
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>132,425,029</b>	

\* 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

<b>Permit Fees Total</b> .....	\$	105
<b>Excise Taxes - None</b>		
<b>Other Taxes</b>		
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
<b>Total Other Taxes</b> .....	\$	16,144,507
<b>GROSS STATE REVENUE</b> .....	\$	16,144,612
<i>Administrative and Enforcement Costs</i> .....	\$	N.A.
<b>TOTAL STATE REVENUE</b> .....	\$	16,144,612
<b>LOCAL COLLECTIONS</b>		
City and County of Honolulu .....	\$	1,011,335
County of Maui** .....	\$	175,434
County of Hawaii .....	\$	216,325
County of Kauai** .....	\$	91,225
<b>Total Local Collections</b> .....	\$	1,494,319
<b>TOTAL STATE AND LOCAL REVENUE</b> .....	\$	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
<b>Excise Taxes</b>		
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
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>133,087,647</b>
<i>Administrative and Enforcement Costs</i>		
Liquor Control Commission .....	\$	694,600
Department of Revenue (Est.) .....	\$	290,700
Total Administrative and Enforcement Costs .....	\$	985,300
<b>NET STATE REVENUE .....</b>	<b>\$</b>	<b>132,102,347</b>
<b>LOCAL COLLECTIONS</b>		
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
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>158,659,822</b>

\* 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
<b>Excise Taxes</b>		
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 par-  
tial 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
<b>Excise Taxes</b>		
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
<b>SALES TAXES</b>		
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
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>17,573,060</b>
<i>Administrative Costs</i>		
Division of Alcoholic Beverage Control .....	\$	666,943
Division of Taxation (Est.) .....	\$	5,000
Total Administrative Costs .....	\$	671,943
<b>NET STATE REVENUE .....</b>	<b>\$</b>	<b>16,901,117</b>
<b>LOCAL COLLECTIONS (Est.)</b>		
License & Permit Fees .....	\$	152,000
0.5% Local Sales Tax* .....	\$	44,500
Total Local Collections .....	\$	196,500
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>17,097,617</b>

\* 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 Control  
 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
<b>Excise Taxes</b>	
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
<b>LOCAL COLLECTIONS</b>	
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
<b>Excise Taxes</b>		
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
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>52,869,909</b>
Administrative and Enforcement Costs .....	\$	802,494
<b>NET STATE REVENUE .....</b>	<b>\$</b>	<b>52,067,415</b>
<b>LOCAL COLLECTIONS</b>		
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
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>60,599,942</b>

\* 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
<b>GROSS REVENUE (Alcoholic Beverages Control Commission) .....</b>	<b>\$</b>	<b>454,623</b>
<i>Administrative Costs (Personnel Services and Expenses) .....</i>	<i>\$</i>	<i>766,942</i>
<b>NET REVENUE (Alcoholic Beverages Control Commission) .....</b>	<b>\$</b>	<b>(-312,319)</b>

MASSACHUSETTS DEPARTMENT OF CORPORATION & TAXATION

BOSTON

Calendar Year 1974

<b>Excise Taxes</b>		
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
<b>Total Excise Taxes .....</b>	<b>\$</b>	<b>64,794,618</b>
<b>Other Taxes (Gross Receipts Tax @ .0057%)** .....</b>	<b>\$</b>	<b>289,830</b>
<b>SALES TAX - 5% - Meal Tax (On-premise, Est.) .....</b>	<b>\$</b>	<b>33,000,000</b>
<b>Miscellaneous Income (Penalties for Late Filing) .....</b>	<b>\$</b>	<b>7,622</b>
<b>GROSS REVENUE (Department of Corporation &amp; Taxation) .....</b>	<b>\$</b>	<b>98,092,070</b>
<i>Administrative Costs (Est.) .....</i>	<i>\$</i>	<i>757,778</i>
<b>NET REVENUE (Department of Corporation &amp; Taxation) .....</b>	<b>\$</b>	<b>97,334,292</b>
<b>TOTAL NET STATE REVENUE .....</b>	<b>\$</b>	<b>97,021,973</b>
<b>LOCAL COLLECTIONS (License Fees)</b>		
Boston .....	\$	1,378,384
Worcester .....	\$	325,079
Other (Est.) .....	\$	3,000,000
<b>Total Local Collections .....</b>	<b>\$</b>	<b>4,703,463</b>
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>101,725,436</b>

\* 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.

**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.

**MINNESOTA LIQUOR CONTROL COMMISSION**

*ST. PAUL*

Fiscal Year Ending June 30, 1974

Licenses, Permits, and Identification Cards Total .....	\$	323,150
<b>Excise Taxes</b>		
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
<b>LOCAL COLLECTIONS**</b>		
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
<b>Excise Taxes</b>		
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
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>41,118,915</b>
<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
<b>NET STATE REVENUE .....</b>	<b>\$</b>	<b>40,172,569</b>
<b>LOCAL COLLECTIONS</b>		
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
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>43,406,285</b>

\* 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
<i>Less: Cost of Sales</i> .....	\$	22,424,074
GROSS PROFIT .....	\$	10,682,931
<i>Less: Cost of Sales Operations and Administration</i> ..	\$	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.

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.

NEBRASKA LIQUOR CONTROL COMMISSION

LINCOLN

Fiscal Year Ending November 30, 1974

License, Permit, and Registration Fees Total*	\$	148,386
<b>Excise Taxes</b>		
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
<b>LOCAL COLLECTIONS</b>		
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
<b>Excise Taxes</b>		
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
<b>LOCAL COLLECTIONS</b>		
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.

<b>GROSS SALES</b> .....	\$ 97,848,124
<i>Less: Discounts, Refunds, Returns</i> .....	\$ 43,065
<b>NET SALES</b> .....	\$ 97,805,059
<i>Less: Cost of Sales</i> .....	\$ 68,982,791
<b>GROSS PROFIT</b> .....	\$ 28,822,268
<i>Less: Cost of Sales Operations</i> .....	\$ 5,472,986
<b>NET PROFIT</b> .....	\$ 23,349,282
 <b>License Fees Total</b> .....	 \$ 471,537
 <b>Excise Tax (Beer @ \$3.72/bbl.)</b> .....	 \$ 3,171,107
 <b>Miscellaneous Income</b> .....	 \$ 33,511
 <b>GROSS STATE REVENUE</b> .....	 \$ 27,025,437
 <i>Administrative and Enforcement Costs</i> .....	 \$ 340,707
 <b>NET STATE REVENUE</b> .....	 \$ 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	
<b>GROSS REVENUE (Division of Alcoholic Beverage Control) .....</b>	<b>\$</b>	<b>2,171,895</b>	
<i>Administrative Costs</i> .....	\$	1,815,815	
<b>NET REVENUE (Division of Alcoholic Beverage Control) .....</b>	<b>\$</b>	<b>356,080</b>	

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

*TRENTON and CRANFORD*

Fiscal Year Ending June 30, 1974

<b>Excise Taxes</b>			
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	
<b>SALES TAX – 5% – Sales and Use Tax (Est.) .....</b>	<b>\$</b>	<b>54,000,000</b>	
Miscellaneous Income .....	\$	35,418	
<b>NET REVENUE (Division of Taxation) .....</b>	<b>\$</b>	<b>110,785,472</b>	
<b>TOTAL NET STATE REVENUE .....</b>	<b>\$</b>	<b>111,141,552</b>	
<b>LOCAL COLLECTIONS</b>			
Atlantic City Luxury Sales Tax .....	\$	961,431	
Municipal Retail License Fees .....	\$	5,900,918	
Total Local Collections .....	\$	6,862,349	
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>118,003,901</b>	

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	
<b>Excise Taxes*</b>			
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	
<b>Sales Taxes*</b>			
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	
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>15,482,902</b>	
<i>Administrative and Enforcement Costs</i>			
Alcoholic Beverage Control Commission .....	\$	269,604	
Bureau of Revenue (Est.) .....	\$	197,407	
Total Administrative and Enforcement Costs .....	\$	467,011	
<b>NET STATE REVENUE .....</b>	<b>\$</b>	<b>15,015,891</b>	
<b>LOCAL COLLECTIONS**</b>			
Municipal License Fees .....	\$	736,509	
County License Fees .....	\$	148,885	
Total Local Collections .....	\$	885,394	
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>15,901,285</b>	

\* 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
<b>Miscellaneous Income</b>		
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
<b>GROSS REVENUE (Alcoholic Beverage Control Commission) .....</b>	<b>\$</b>	<b>33,542,822</b>
<i>Administrative Costs*</i>		
State Liquor Authority .....	\$	5,356,200
Local ABC Boards .....	\$	2,297,800
Total Administrative Costs .....	\$	7,654,000
<b>NET REVENUE (Alcoholic Beverage Control Board) .....</b>	<b>\$</b>	<b>25,888,822</b>

\* Fiscal year ending 3/31/75.

## NEW YORK DEPARTMENT OF TAXATION & FINANCE BUREAU OF TAX STATISTICS

### ALBANY

Fiscal Year Ending March 31, 1975

<b>Excise Taxes</b>		
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.
<b>GROSS REVENUE (Department of Taxation &amp; Finance) .....</b>	<b>\$</b>	<b>279,573,346</b>
Administrative and Collection Costs (Est.) ** .....	\$	500,000
<b>NET REVENUE (Department of Taxation &amp; Finance) .....</b>	<b>\$</b>	<b>279,073,346</b>
<b>TOTAL NET STATE REVENUE .....</b>	<b>\$</b>	<b>304,962,168</b>
<b>LOCAL COLLECTIONS (Est.)***</b>		
New York City Sales Tax .....	\$	45,000,000
Other Local Sales Taxes .....	\$	45,000,000
Total Local Collections .....	\$	90,000,000
<b>TOTAL STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>394,962,168</b>

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

<b>LICENSES AND PERMITS</b>			
License Fees	\$	200,839	
"Brown Bag" Permits	\$	238,800	
Total Licenses and Permits	\$		439,639
<b>EXCISE TAXES*</b>			
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
<b>SALES TAX - 3% - (Beer and Wine, Est.)</b>	\$		9,275,000
<b>OTHER TAXES</b>			
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
<b>GROSS STATE REVENUE</b>	\$		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
<b>NET STATE REVENUE</b>	\$		86,329,951
<b>LOCAL COLLECTIONS</b>			
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
<b>TOTAL STATE AND LOCAL REVENUE</b>	\$		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.

<b>License Fees</b>	
Alcoholic Beverage Tax Division .....	\$ 19,400
Licensing Department* .....	\$ 179,309
Total License Fees .....	\$ 198,709
<b>Brand Registration Fees Total**</b> .....	\$ 23,425
<b>Excise Taxes</b>	
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
<b>SALES TAX - 4% - Retail Sales Tax (Est.)***</b> .....	\$ 4,000,000
<b>GROSS STATE REVENUE</b> .....	\$ 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
<b>NET STATE REVENUE</b> .....	\$ 10,017,734
<b>LOCAL COLLECTIONS (Retail License Fees, Est.)</b> .....	\$ 1,500,000
<b>NET STATE AND LOCAL REVENUE</b> .....	\$ 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.

<b>GROSS SALES</b> .....	\$	101,160,922
<i>Less: Cost of Sales</i> .....	\$	53,300,694
<b>GROSS PROFIT</b> .....	\$	47,860,228
<i>Less: Cost of Sales Operations*</i> .....	\$	5,155,287
<b>NET PROFIT</b> .....	\$	42,704,941
License and Service Permits Total .....	\$	906,314
<b>Excise Taxes</b>		
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
<b>GROSS STATE REVENUE</b> .....	\$	47,047,219
<i>Administrative and Enforcement Costs</i> .....	\$	1,689,634
<b>NET STATE REVENUE</b> .....	\$	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 munici-  
palities 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	
<b>Other Taxes and Fees</b>			
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	
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>16,483,276</b>	
<i>Administrative and Enforcement Costs .....</i>	<i>\$</i>	<i>208,110</i>	
<b>NET STATE REVENUE (Liquor Control Division) .....</b>	<b>\$</b>	<b>16,275,166</b>	
<b>LOCAL COLLECTIONS (Retail Licenses) .....</b>	<b>\$</b>	<b>1,000,091</b>	
<b>TOTAL STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>17,275,257</b>	

\* 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
<b>Excise Taxes</b>		
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
<b>Other Taxes and Fees</b>		
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
<b>Miscellaneous Income</b>		
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
<b>GROSS STATE REVENUE</b> .....	<b>\$</b>	<b>79,142,949</b>
<i>Administrative and Enforcement Costs</i> .....	<i>\$</i>	<i>1,196,038</i>
<b>NET STATE REVENUE</b> .....	<b>\$</b>	<b>77,946,911</b>

\* 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
<b>Occupational (Excise) Taxes</b>		
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
<b>LOCAL COLLECTIONS</b>		
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	
<b>Excise Taxes</b>			
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	
<b>Other Taxes</b>			
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	
<b>GROSS STATE REVENUE .....</b>	<b>\$</b>	<b>48,742,984</b>	
Administrative and Enforcement Costs (Est.)* .....	\$	675,000	
Refunds on License Fees and Excise Taxes .....	\$	120,590	
<b>NET STATE REVENUE .....</b>	<b>\$</b>	<b>47,947,394</b>	
<b>LOCAL COLLECTIONS</b>			
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	
<b>NET STATE AND LOCAL REVENUE .....</b>	<b>\$</b>	<b>76,658,509</b>	

\* 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 desig-  
nated 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 mu-  
nicipal 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
<b>Excise Taxes</b>		
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
<b>Other Taxes</b>		
5¢/Drink (Airlines) .....	\$	84,338
10% Gross Receipts Tax (Mixed Beverages) .....	\$	30,324,212
Total Other Taxes .....	\$	30,408,550
<b>Miscellaneous Income</b>		
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
<b>LOCAL COLLECTIONS</b>		
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
<b>SALES TAXES</b>		
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
<b>LOCAL COLLECTIONS</b>		
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

<b>GROSS SALES</b> .....	\$	172,921,482
Less: Cost of Sales .....	\$	124,983,743
<b>GROSS PROFIT</b> .....	\$	47,937,739
Less: Cost of Sales Operations		
Retail Stores .....	\$	12,736,805
Warehouses* .....	\$	1,866,692
Total Sales Operations .....	\$	14,603,497
<b>NET PROFIT</b> .....	\$	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
<b>GROSS REVENUE (Alcoholic Beverage Control Board)</b> .....	\$	66,277,101
Administrative Costs		
Cost of Administration Office .....	\$	5,871,937
Inspection & Enforcement .....	\$	1,836,829
Total Administrative Costs .....	\$	7,708,766
<b>NET REVENUE (Alcoholic Beverage Control Board)</b> .....	\$	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
<b>SALES TAX - 3% - Retail Sales &amp; Use Tax (Est.)</b> .....	\$	11,900,000
<b>TOTAL REVENUE (Department of Taxation)</b> .....	\$	30,549,122
<b>TOTAL STATE REVENUE</b> .....	\$	89,117,457
LOCAL COLLECTIONS (Est.)		
Local License Fees .....	\$	820,000
Local Sales Tax - 1%* .....	\$	3,900,000
Total Local Collections .....	\$	4,720,000
<b>TOTAL STATE AND LOCAL REVENUE</b> .....	\$	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

<b>Gross Income Occupation Tax (Est.)</b>	
Retail @ .55%	\$ 510,700
Wholesale @ .27%	\$ 380,500
Total Gross Income Occupation Tax	\$ 891,200
<b>SALES TAXES</b>	
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
<b>LOCAL COLLECTIONS</b>	
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 MUNICIPALITIES 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 enforcement of the beverage tax laws and for the cost of administering alcohol studies. Of the balance 38.48% shall be entered in the municipal and county shared tax account and distributed 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 located. 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
<b>Excise Taxes</b>		
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
<b>LOCAL COLLECTIONS (License and Permit Fees)</b>		
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

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