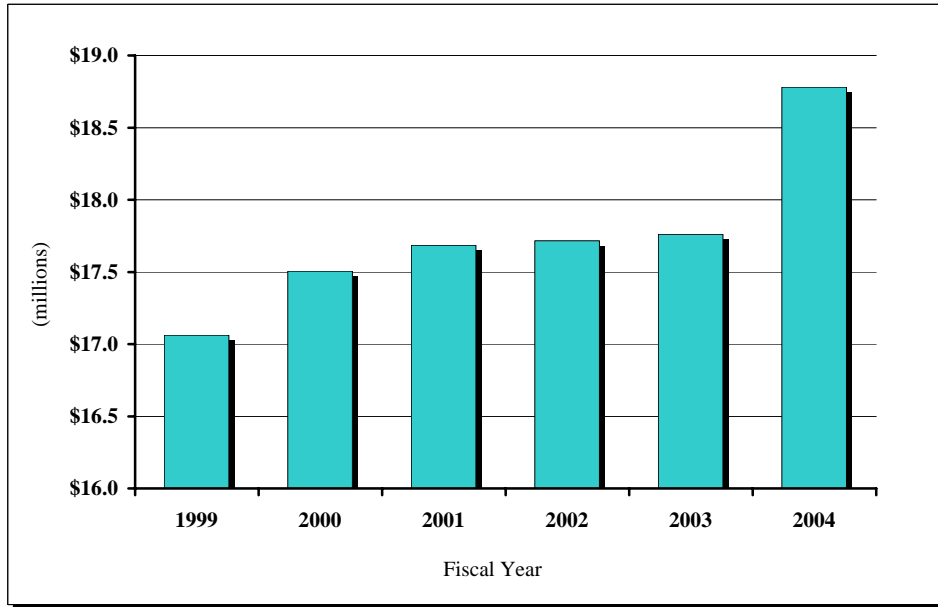

**DIVISION OF
ALCOHOLIC BEVERAGE CONTROL**

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2003</u>	Fiscal Year <u>2004</u>	Percent <u>Change</u>
Alcohol and Spirits	\$6,858,529	\$7,715,839	12.5%
Fortified and Light Wine	\$832,953	\$924,389	11.0%
Strong Beer	\$7,796,305	\$7,974,565	2.3%
Cereal Malt Beverage	<u>\$2,272,910</u>	<u>\$2,164,832</u>	-4.8%
Total	\$17,760,697	\$18,779,625	5.7%

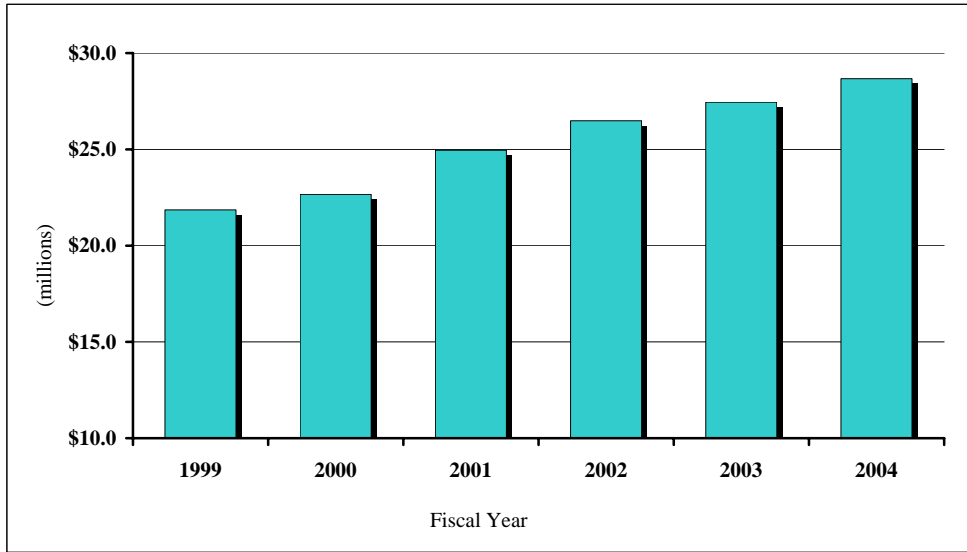


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$17,060,980	4.1%
2000	\$17,506,071	2.6%
2001	\$17,684,625	1.0%
2002	\$17,716,661	0.2%
2003	\$17,760,697	0.2%
2004	\$18,779,625	5.7%

Liquor Excise Tax Gross Receipts

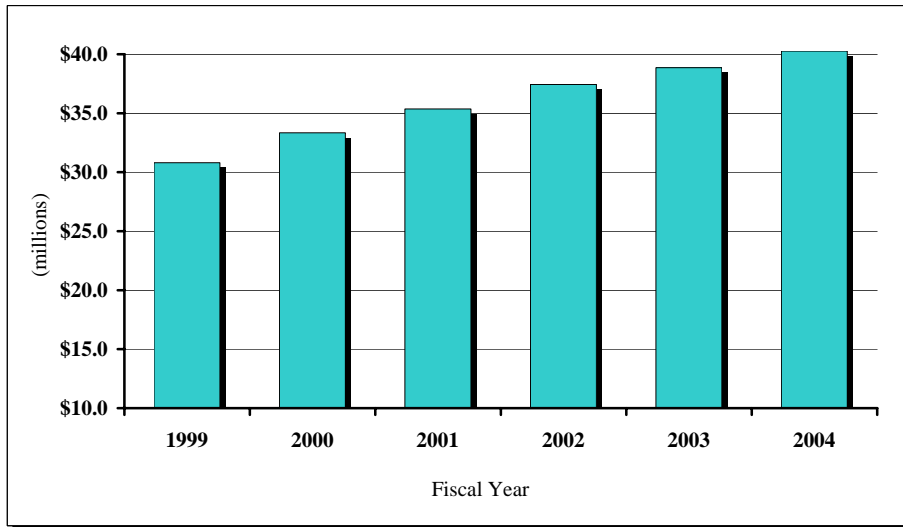
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from which collected, 25% is credited to the State General Fund and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Tax Operations rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$21,856,013	5.4%
2000	\$22,666,573	3.7%
2001	\$24,955,471	10.1%
2002	\$26,483,710	6.1%
2003	\$27,450,972	3.7%
2004	\$28,672,690	4.5%

Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is imposed upon the gross receipts from the sale of liquor to consumers by retailers, microbreweries, and farm wineries. Also on the gross receipts from the sale of liquor and cereal malt beverage to clubs, drinking establishments, and caterers by distributors. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$30,801,500	7.9%
2000	\$33,335,568	8.2%
2001	\$35,356,154	6.1%
2002	\$37,435,563	5.9%
2003	\$38,859,323	3.8%
2004	\$40,272,868	3.6%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2004 Total Liquor Taxes and Fees

	Fiscal Year <u>2004</u>	Percent <u>Total</u>
Gallonage Tax	\$18,779,625	20.7%
Liquor Excise Tax	\$28,672,690	31.5%
Liquor Enforcement Tax	\$40,272,868	44.3%
Fees and Fines	<u>\$3,163,307</u>	<u>3.5%</u>
Total	\$90,888,490	100.0%

Alcoholic Beverage Licenses Issued

Retail Liquor Stores	718
Spirits Distributors	7
Wine Distributors	10
Beer Distributors	44
Class A Private Clubs	243
Class A Social Club 500+	18
Class A Social Club <500	58
Class B Private Clubs	169
Drinking Establishments	1,469
Caterers	24
Hotels	38
Drinking Establishments/Caterers	66
Hotel/Caterers	13
Farm Wineries	17
Microbreweries	9
 Total	 2,903

