

6601 Campstool Rd., Cheyenne, Wyoming 82002

MATTHEW H. MEAD
Governor
DANIEL W. NOBLE
Director
GREG COOK
Administrator
 Phone (307) 777-7231
 Fax: (307) 777-6255
 Website: <http://liquor.wyoming.gov>

**Department of Revenue
 Liquor Division
 Fee Summary**

1. How long has it been since each of the respective fees in your department were last updates?

The Department of Revenue Liquor Division is an Enterprise Fund agency that is fully supported through the sale of alcoholic liquors (spirits & wines), excise tax collection on alcoholic liquors and license/permit fees. In FY17 Net sales were \$105,401,845.00. Revenue generated for the General Fund was \$15,500,000.00 excluding taxes and fees. Excise taxes collected were \$1,877,894.00 and license fees were \$75,398.00.

	Amount Contributed	% of Total Revenue
General Fund Revenue	\$15,500,000.00	88.8%
Excise Taxes Collected	\$1,877,894.00	10.8%
License Fees	\$75,398.00	0.4%
Total Revenue	\$17,453,292.00	100.00

LICENSE OR PERMIT TYPE	CURRENT LICENSE FEE	STATUTE	STATUTE NOTE	STATUTORY LICENSE FEE	RULE (CHAPTER 20)	RULE LICENSE FEE	NOTES
WHOLESALE LICENSE	\$250.00	12-2-201(a)		\$250.00	Section 9. (a)	MAY BE PRORATED	Fee set in Statute in 1935 and has not changed.
OFF-PREMISE SALES PERMIT-MICROBREWERY	\$200.00	12-2-201(g)(ii)	NOT TO EXCEED	\$200.00	N/A	N/A	Fee set in Statute in 1992 when law took affect. Fee was \$50.00 from 1935-1996 but for Railroads only. Current fee set in Rule.
LIMITED TRANSPORTATION LICENSE-24 HOUR	\$25.00	12-2-202(a)	NOT TO EXCEED	\$100.00	Section 14. (c)	\$25.00	Fee was \$50.00 from 1935-1996 but for Railroads only. Current fee set in Rule.
LIMITED TRANSPORTATION LICENSE-1 YEAR	\$250.00	12-2-202(a)	NOT TO EXCEED	\$1,000.00	Section 14. (c)	\$250.00	Railroads only. Current fee set in Rule.
MANUFACTURER'S LICENSE	\$250.00	12-2-203(a)		\$250.00	Section 10. (b)	SET BY STATUTE	Fee set in Statute in 1978 when law took affect.
IMPORTER'S LICENSE	\$250.00	12-2-203(a)		\$250.00	Section 11. (c)	SET BY STATUTE	Fee set in Statute in 1985 when law took affect.
INDUSTRY REPRESENTATIVE LICENSE-CLASS A	\$100.00	12-2-203(b)	NOT TO EXCEED	\$750.00	Section 8. (a)	SET BY DIVISION	Fee set in Statute in 2005 when law took affect.
INDUSTRY REPRESENTATIVE LICENSE-CLASS B	\$50.00	12-2-203(c)	NOT TO EXCEED	\$250.00	Section 8. (a)	SET BY DIVISION	Fee set in Statute in 2005 when law took affect.
INDUSTRY REPRESENTATIVE LICENSE-CLASS C	\$10.00	12-2-203(d)	NOT TO EXCEED	\$50.00	Section 8. (a)	SET BY DIVISION	Fee set in Statute in 2005 when law took affect.
OUT-OF-STATE SHIPPER'S LICENSE (WINE DIRECT SHIPPER)	\$50.00	12-2-204(c)(ii)		\$50.00	Section 16. (b)	SET BY STATUTE	Fee set in Statute in 2001 when law took affect.

2. Does the amount of each fee adequately cover the department/agency costs that the fee is intended to cover?

Yes, the agency is adequately supported by the respective fees.

3. Are there existing services that your agency provides that bear costs for the agency that could reasonably and logically be defrayed by a user-type fee-and such a fee is customary in other jurisdictions?

No

4. Are there existing fees pertaining to your department that have been established years ago in statute and that are no longer relevant to what services you now perform and should be repealed?

No

LIQUOR DIVISION

CONTACT INFORMATION

6601 Campstool Road, Cheyenne, Wyoming 82002-0110
Telephone: 307-777-7231
Facsimile: 307-777-6255
Web Page: <http://eliquor.wyoming.gov>

DIVISION FACTS

- The Division Operating Budget for FY 2017-2018 biennium is \$183,146,241 including product purchases.
- The Division Expenditures for FY 2017 were \$3,793,801.
- The Division has 41 full time positions organized into five sections including:

Division Administrator, who is appointed by the Director of Revenue, oversees the day to day operations of the Division.

Purchasing Section with a manager and seven employees who are responsible for the purchase of approximately \$90 million in product inventory on an annual basis.

Accounting Section with a manager and nine employees who are responsible for daily order entry with over 992,000 cases ordered over the course of the year and accounts receivable and accounts payable.

Compliance Section with a manager and two full time field agents, who administer the state alcohol beverage control laws and inspect over 1,390 retail establishments during the year. Compliance is also responsible for reviewing over two thousand liquor license/permit applications every year and is actively involved in many responsible alcohol education programs.

Warehouse Section operates three overlapping shifts with a warehouse manager, three supervisors, two lead workers, and thirteen full time employees, who are responsible for shipping over 992,000 cases including more than 46,000 special order cases in the course of a year. They receive over 1,100 semi-truck loads of product annually and warehouse an average of \$16.1 million in product inventory on a monthly basis.

- The Division return on expenditures was 14.48% for fiscal year 2017.
- Net Sales: \$105,401,845
- Revenue Generated for General Fund: \$15,500,000 (excludes taxes & fees collected)
- Excise Taxes Collected: \$1,877,894
- License Fees: \$75,398
- Total Operating Expenses: \$3,793,801

2017 FISCAL YEAR DATA

PRODUCT DISTRIBUTION PROGRAM

- Gross profit on sales: = 17.67% - Net profit to GF: = 14.71%
- Over 2,293 different wine & spirits were available to licensees daily.
- Over 40,053 items were available via special order.
- 951,506 standard nine liter cases sold to licensed retailers, an decrease of 1.14%.
- Case sales were 56% spirits and 44% wine.
- Total incoming freight trucks = 1192.
- Total incoming freight received = 988,193 cases.
- Average monthly floor breakage was 105.5 bottles.
- Retailers received the correct product 99.33% of the time.
- On-line ordering system ELiquor was used by 775 retailers who placed 53,546 orders.
- Over 6,477 cases of one-time-buy items were shipped to retailers
- Over 46,212 cases of special items were shipped to retailers – Average time to receive was 27 days.

DIRECT WINE SHIPMENT

- 933 Out-of-State shippers licensed.
- Cases direct shipped to consumers = 13,814 cases
- Cases direct shipped to retailers = 23,037 cases
- Excise tax collected = \$24,905
- Sales tax collected = \$190,760
- General Fund Profit generated = \$430,919
-

REGULATORY PROGRAM

- 1,601 total licensees = 776 retail, 290 restaurant, 63 bar and grill, 118 limited retail (club), 57 retail county malt beverage, 37 malt beverage wholesaler, 33 microbrewery, 6 winery, 162 industry representative, 7 manufacturer, 40 resort, 2 importer and 10 manufacturer satellite.
- 2,293 on-premise inspections conducted with a 93.83% compliance rate.
- 1,565 liquor license applications reviewed and processed.
- 2,426 alcohol servers were TIPs trained in 23 counties.

DIVISION GOALS

- Maximize revenue to the state, provide quality service through effective and efficient product distribution and enforce alcoholic beverage control laws.
- Contribute at least 13 % net profit to General Fund each year.
- Distribute the right product to the right retailer every day.
- Keep local licensing authorities informed.

WLD ISSUED LICENSE FEES

License or Permit Type	Current Fee	Licenses Issued	Revenue Generated	Statute	Statute Note	Statutory License Fee	Rule (Chapter 20)	Rule License Fee
Wholesale License	\$250	37	\$9,250	12-2-201(a)		\$250	Section 9. (a)	May be prorated
Off-Premise Sales Permit-Microbrewery	\$200	23	\$4,600	12-2-201(g)(ii)	Not to exceed	\$200	N/A	N/A
Limited Transportation License-24 Hour	\$25	0	\$0	12-2-202(a)	Not to exceed	\$100	Section 14. (c)	\$25
Limited Transportation License-1 Year	\$250	2	\$500	12-2-202(a)	Not to exceed	\$1,000	Section 14. (c)	\$250
Manufacturer's License	\$250	7	\$1,750	12-2-203(a)		\$250	Section 10. (b)	Set by statute
Importer's License	\$250	2	\$500	12-2-203(a)		\$250	Section 11. (c)	Set by statute
Industry Representative License-Class A	\$100	57	\$5,700	12-2-203(b)	Not to exceed	\$750	Section 8. (a)	Set by Division
Industry Representative License-Class B	\$50	125	\$6,250	12-2-203(c)	Not to exceed	\$250	Section 8. (a)	Set by Division
Industry Representative License-Class C	\$10	19	\$190	12-2-203(d)	Not to exceed	\$50	Section 8. (a)	Set by Division
Out-Of-State Shipper's License (Wine Direct Shipper)	\$50	933	\$46,650	12-2-204(c)(ii)		\$50	Section 16. (b)	Set by statute
Totals		1,205	\$75,390					

YEARLY LICENSE FEES SURROUNDING START

	Wholesale	Off-Premise Sales-Microbrewery	Transportation	Manufacturer	Importer	Industry Representative (Broker)
Colorado	\$550	N/A	\$75	\$675	\$300	N/A
Nebraska	\$500	N/A	N/A	\$295	\$1,000	N/A
Montana	\$400	N/A	N/A	\$600	\$400	\$50
Utah	\$1,200-\$3,500	N/A	N/A	\$1,800-\$2,900	N/A	\$125
South Dakota	\$400	N/A	\$100	\$4,000	N/A	\$25
Idaho	\$300	N/A	N/A	\$100	N/A	\$50
North Dakota	\$200	N/A	N/A	\$500	N/A	N/A
Wyoming	\$250	\$200	\$25-\$250	\$250	\$250	\$10-\$100

STATE TAX RATES ON BEER

(January 1, 2017)

	EXCISE TAX RATES (\$ per gallon)	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	\$0.53	Yes	\$0.52/gallon local tax statewide
Alaska	1.07	n.a.	
Arizona	0.16	Yes	
Arkansas	0.23	Yes	3% off- 10% on-premise tax
California	0.20	Yes	
Colorado	0.08	Yes	
Connecticut	0.24	Yes	
Delaware	0.16	n.a.	
Florida	0.48	Yes	
Georgia	0.32	Yes	\$0.53/gallon local tax
Hawaii	0.93	Yes	\$0.54/gallon draft beer
Idaho	0.15	Yes	over 4% - \$0.45/gallon
Illinois	0.231	Yes	\$0.29/gallon in Chicago and \$0.09/gallon in Cook County
Indiana	0.115	Yes	
Iowa	0.19	Yes	
Kansas	0.18	--	8% off- and 10% on-premise
Kentucky	0.08	Yes	10.5% wholesale tax
Louisiana	0.40	Yes	\$0.048/gallon local tax
Maine	0.35	Yes	7% on-premise saales tax
Maryland	0.09	--	9% sales tax
Massachusetts	0.11		0.57% on private club sales
Michigan	0.20	Yes	
Minnesota	0.15	--	under 3.2% - \$0.077/gallon, 9% sales tax
Mississippi	0.4268	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.31	Yes	
Nevada	0.16	Yes	
New Hampshire	0.30	n.a.	
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	
New York	0.14	Yes	additional \$0.12/gallon in New York City
North Carolina	0.6171	Yes	
North Dakota	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	0.18	Yes	
Oklahoma	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	0.08	n.a.	
Pennsylvania	0.08	Yes	
Rhode Island	0.11	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.27	Yes	
Tennessee	1.29	Yes	Excise Barrelage Tax and Wholesale Tax
Texas	0.20	Yes	14.95% on-premise and \$0.05/drink on airline sales
Utah	0.41	Yes	over 3.2% - sold through state store
Vermont	0.265	Yes	more than 6% alcohol - \$0.55; 10% on-premise sales tax
Virginia	0.26	Yes	
Washington	0.26	Yes	
West Virginia	0.18	Yes	
Wisconsin	0.06	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	9% off- and on-premise sales tax
U.S. Median	\$0.20		

Source: Compiled by FTA from state sources.

Note: n.a. = not applicable. These 5 states do not have a general sales tax.

STATE TAX RATES ON WINE

(January 1, 2017)

STATE	EXCISE TAX RATES (\$ per gallon)	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	\$1.70	Yes	\$0.26/gallon local; over 16.5% - \$9.16/gallon
Alaska	2.50	n.a.	
Arizona	0.84	Yes	over 24% - \$4.00/gallon
Arkansas	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; 3% off- and 10% on-premise
California	0.20	Yes	sparkling wine - \$0.30/gallon
Colorado	0.28	Yes	
Connecticut	0.72	Yes	over 21% and sparkling wine - \$1.80/gallon
Delaware	0.97	n.a.	
Florida	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon
Georgia	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax
Hawaii	1.38	Yes	sparkling wine - \$2.12/gallon, wine coolers - \$0.85/gallon
Idaho	0.45	Yes	
Illinois	1.39	Yes	over 20% - \$8.55/gallon; (\$0.36 - \$0.89/gallon in Chicago; (\$0.20 - \$0.45)/gallon in Cook County
Indiana	0.47	Yes	over 21% - \$2.68/gallon
Iowa	1.75	Yes	under 5% - \$0.19/gallon
Kansas	0.30	--	over 14% - \$0.75/gallon; 8% off- and 11% on-premise
Kentucky	0.50	Yes	10.5% wholesale
Louisiana	0.76	Yes	14% to 24% - \$1.32/gallon, over 24% and sparkling wine - \$2.08/gallon
Maine	0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; 7% on-premise sales tax
Maryland	0.40	--	9% sales tax
Massachusetts	0.55	--	sparkling wine - \$0.70/gallon;
Michigan	0.51	Yes	over 16% - \$0.76/gallon
Minnesota	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax
Mississippi	0.35	Yes	sparkling wine and champagne - \$1.00/gallon;
Missouri	0.42	Yes	includes additional charges
Montana	1.02	n.a.	over 16% - sold through state stores
Nebraska	0.95	Yes	over 14% - \$1.35/gallon
Nevada	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon
New Hampshire	0.30	n.a.	
New Jersey	0.875	Yes	
New Mexico	1.70	Yes	
New York	0.30	Yes	
North Carolina	1.00	Yes	over 17% - \$1.11/gallon
North Dakota	0.50	--	over 17% - \$0.60/gallon; 7% sales tax
Ohio	0.32	Yes	over 14% to 21% - \$1.00/gal., vermouth - \$1.10/gal., sparkling wine - \$1.50/gal.
Oklahoma	0.72	Yes	sparkling wine - \$2.08/gallon; 13.5% on-premise
Oregon	0.67	n.a.	over 14% - \$0.77/gallon
Pennsylvania	see footnote (1)	Yes	
Rhode Island	1.40	Yes	sparkling wine - \$0.75/gallon
South Carolina	0.90	Yes	\$0.18/gallon additional tax
South Dakota	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax
Tennessee	1.21	Yes	15% on-premise
Texas	0.204	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 6.7% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes	
Vermont	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax
Virginia	1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state stores
Washington	0.87	Yes	over 14% - \$1.72/gallon
West Virginia	1.00	Yes	5% local tax
Wisconsin	0.25	Yes	over 14% - \$0.45/gallon
Wyoming	see footnote (1)	Yes	
Dist. of Columbia	0.30	--	9% off- and on-premise sales tax; over 14% - \$0.40/gal.; Sparkling - \$0.45/gal.
U.S. Median	0.72		

Source: Compiled by FTA from state sources.

Notes:

n.a. = not applicable. These 5 states do not have a general sales tax.

(1) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits.

STATE TAX RATES ON DISTILLED SPIRITS
(January 1, 2017)

STATE	EXCISE TAX RATES (\$ per gallon)	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	see footnote (1)	Yes	
Alaska	\$12.80	n.a.	under 21% - \$2.50/gallon
Arizona	3.00	Yes	
Arkansas	2.50	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case; 3% off- 14% on-premise retail taxes
California	3.30	Yes	over 50% - \$6.60/gallon
Colorado	2.28	Yes	
Connecticut	5.40	Yes	under 7% - \$2.46/gallon
Delaware	3.75	n.a.	25% or less - \$2.50/gallon
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon
Georgia	3.79	Yes	\$0.83/gallon local tax
Hawaii	5.98	Yes	
Idaho	see footnote (1)	Yes	
Illinois	8.55	Yes	under 20% - \$1.39/gallon; \$2.68/gallon in Chicago and \$2.50/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon
Iowa	see footnote (1)	Yes	
Kansas	2.50	--	8% off- and 10% on-premise retail tax
Kentucky	1.92	Yes	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax
Louisiana	3.03	Yes	
Maine	see footnote (1)	Yes	
Maryland	1.50	Yes	9% sales tax
Massachusetts	4.05		under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales
Michigan	see footnote (1)	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax
Mississippi	see footnote (1)	Yes	
Missouri	2.00	Yes	
Montana	see footnote (1)	n.a.	
Nebraska	3.75	Yes	
Nevada	3.60	Yes	5% to 14% - \$0.70/gallon, 15% to 22% - \$1.30/gallon
New Hampshire	see footnote (1)	n.a.	
New Jersey	5.50	Yes	
New Mexico	6.06	Yes	
New York	6.44	Yes	under 24% - \$2.54/gal.; additional \$1.00/gal. in New York City
North Carolina	see footnote (1)	Yes (2)	
North Dakota	2.50	--	7% state sales tax
Ohio	see footnote (1)	Yes	
Oklahoma	5.56	Yes	13.5% on-premise
Oregon	see footnote (1)	n.a.	
Pennsylvania	see footnote (1)	Yes	
Rhode Island	5.40	Yes	
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax
South Dakota	3.93	Yes	under 14% - \$0.93/gallon; 2% wholesale tax
Tennessee	4.40	Yes	15% on-premise; under 7% - \$1.10/gallon.
Texas	2.40	Yes	6.7% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes	
Vermont	see footnote (1)	no	10% on-premise sales tax
Virginia	see footnote (1)	Yes	
Washington (3)	14.27	--	\$9.24/gal. on-premise; 20.5% retail sales tax, 13.7% sales tax to on-premise
West Virginia	see footnote (1)	Yes	
Wisconsin	3.25	Yes	\$0.03/gallon administrative fee
Wyoming	see footnote (1)	Yes	
Dist. of Columbia	1.50	--	9% off- and on-premise sales tax
U.S. Median	\$3.75		

Source: Compiled by FTA from state sources.

Notes:

n.a. = not applicable. These 5 states do not have a general sales tax.

(1) In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

(2) General sales tax applies to on-premise sales only.

(3) Washington privatized liquor sales effective June 1, 2012.

Actual Tax Collected FY 13 - FY17

Actual Malt Beverage Tax Collected

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5 Year Average
Current excise taxes on malt beverages (beer)						
Current tax rate per liter - malt beverages (beer)	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	
Current malt beverages (beer) tax per gallon (rounded to nearest cent)	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	
Current malt beverage tax (beer) on twelve pack	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	
Excise taxes collected on malt beverages	\$265,850	\$269,227	\$266,683	\$260,624	\$250,083	\$262,493
Malt Beverage Gallons Sold	13,292,500	13,461,350	13,334,150	13,031,200	12,504,150	13,124,670
Trend		1.27%	-0.94%	-2.27%	-4.04%	-1.50%

Actual Wine Tax Collected

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5 Year Average
Current excise taxes on wine						
Current tax rate per 100 milliliters - fermented liquor (wine)	\$0.0075	\$0.0075	\$0.0075	\$0.0075	\$0.0075	
Current fermented liquor (wine) tax per gallon (rounded to nearest cent)	\$0.28	\$0.28	\$0.28	\$0.28	\$0.28	
Excise taxes collected on fermented liquor (wine)	\$300,018	\$311,107	\$326,106	\$337,181	\$330,918	\$321,066
Wine Gallons Sold	1,071,493	1,111,096	1,164,664	1,204,218	1,181,850	1,146,664
Trend		3.70%	4.82%	3.40%	-1.86%	2.51%

Actual Direct Ship Wine Tax Collected

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5 Year Average
Current excise taxes on wine						
Current tax rate per 100 milliliters - fermented liquor (wine)	\$0.0075	\$0.0075	\$0.0075	\$0.0075	\$0.0075	
Current fermented liquor (wine) tax per gallon (rounded to nearest cent)	\$0.28	\$0.28	\$0.28	\$0.28	\$0.28	
Excise taxes collected wine shipped direct	\$17,715	\$22,055	\$20,110	\$37,338	\$24,569	\$24,357
Wine Gallons Sold	63,268	78,768	71,821	133,350	87,746	86,991
Trend		24.50%	-8.82%	85.67%	-34.20%	16.79%

Actual Spirits Tax Collected

	FY 2013	FY2014	FY 2015	FY 2016	FY 2017	5 Year Average
Current excise taxes on spirits						
Current tax rate per 100 milliliters - spirits	\$0.025	\$0.025	\$0.025	\$0.025	\$0.025	
Current spirits tax per gallon (rounded to nearest cent)	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	
Excise taxes collected on spirits	\$1,218,748	\$1,225,793	\$1,271,756	\$1,284,095	\$1,272,322	\$1,254,543
Spirit Gallons Sold	1,296,540	1,304,035	1,352,932	1,366,059	1,353,534	1,334,620
Trend		0.58%	3.75%	0.97%	-0.92%	1.10%

Total excise taxes collected \$1,802,331 \$1,828,182 \$1,884,655 \$1,919,238 \$1,877,892

* Excise tax collected is based on funds submitted through the Wyoming state accounting system (WOLFS)

Wine Tax Trends and Projections

Wine Tax Collected FY 2013 to FY 2017

Current excise taxes on wine	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5 Year Average
Current tax rate per 100 milliliters - fermented liquor (wine)	\$0.0075	\$0.0075	\$0.0075	\$0.0075	\$0.0075	
Current fermented liquor (wine) tax per gallon (rounded to nearest cent)	\$0.28	\$0.28	\$0.28	\$0.28	\$0.28	
Excise taxes collected on fermented liquor (wine)	\$300,018	\$311,107	\$326,106	\$337,181	\$330,918	\$321,066
Wine Gallons Sold	1,071,493	1,111,096	1,164,664	1,204,218	1,181,850	1,146,664
Trend		3.70%	4.82%	3.40%	-1.86%	2.51%

Wine Projections (Current Rate \$.28) FY 2018 to FY 2022 at 2.5% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Projected fermented liquor (wine) gallons sold @ +2.5%	1,211,396	1,241,681	1,272,723	1,304,541	1,337,155	1,273,499
Projected total fermented liquor (wine) @\$.28/gallon	\$339,191	\$347,671	\$356,362	\$365,272	\$374,403	\$356,580

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in wine sales of 2.5% per annum.

Wine Projections (National Average \$.72) FY 2018 to FY 2022 at 2.5% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Projected fermented liquor (wine) gallons sold @ +2.5%	1,193,669	1,205,605	1,217,661	1,229,838	1,242,136	1,217,782
Projected total fermented liquor (wine) @ \$.72/gallon	\$859,441	\$868,036	\$876,716	\$885,483	\$894,338	\$876,803
Difference current rate vs. proposed rate	\$520,250	\$520,365	\$520,354	\$520,212	\$519,935	\$520,223

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in wine sales of 2.5% per annum.

Direct Ship Wine Tax Trends and Projections

Direct Ship Wine Tax Collected FY 2013 to FY 2017

Current excise taxes on wine	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5 Year Average
Current tax rate per 100 milliliters - fermented liquor (wine)	\$0.0075	\$0.0075	\$0.0075	\$0.0075	\$0.0075	\$0.0075
Current fermented liquor (wine) tax per gallon (rounded to nearest cent)	\$0.28	\$0.28	\$0.28	\$0.28	\$0.28	
Excise taxes collected on fermented liquor (wine)	\$17,715	\$22,055	\$20,110	\$37,338	\$24,569	\$24,357
Wine Gallons Sold	63,268	78,768	71,821	133,350	87,746	86,991
Trend		24.50%	-8.82%	85.67%	-34.20%	16.79%

Direct Ship Wine Projections (Current Rate \$.28) FY 2018 to FY 2022 at 16.5% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Projected fermented liquor (wine) gallons sold @ +16.5%	102,225	119,092	138,742	161,634	188,304	141,999
Projected total fermented liquor (wine) @ \$.28/gallon	\$28,623	\$33,346	\$38,848	\$45,258	\$52,725	\$39,760

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in wine sales of 16.5% per annum.

Direct Ship Wine Projections (National Average \$.72) FY 2018 to FY 2022 at 16.5% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Projected fermented liquor (wine) gallons sold @ +16.5%	93,889	100,461	107,493	115,018	123,069	107,986
Projected total fermented liquor (wine) @ \$.72/gallon	\$67,600	\$72,332	\$77,395	\$82,813	\$88,610	\$77,750
Difference current rate vs. proposed rate	\$38,977	\$38,986	\$38,547	\$37,555	\$35,885	\$37,990

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in wine sales of 16.5% per annum.

Spirit Tax Trends and Projections

Spirits Tax Collected FY 2013 to FY 2017

Current excise taxes on spirits	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5 Year Average
Current tax rate per 100 milliliters - spiritous liquor (spirits)	\$0.025	\$0.025	\$0.025	\$0.025	\$0.025	
Current spiritous liquor (spirits) tax per gallon (rounded to nearest cent)	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94	
Excise taxes collected on spiritous liquor (spirits)	\$1,218,748	\$1,225,793	\$1,271,756	\$1,284,095	\$1,272,322	\$1,254,543
Spirits Gallons Sold	1,296,540	1,304,035	1,352,932	1,366,059	1,353,534	1,334,620
Trend		0.58%	3.75%	0.97%	-0.92%	1.10%

Spirits Projections (Current Rate \$.94) FY 2018 to FY 2022 at 1% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Projected spiritous liquor (spirits) gallons sold @ +1%	1,367,069	1,380,740	1,394,547	1,408,493	1,422,578	1,394,686
Projected total spiritous liquor (spirits) @ \$.94/gallon	\$1,285,045	\$1,297,896	\$1,310,875	\$1,323,983	\$1,337,223	\$1,311,004

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in spirit sales of 1% per annum.

Spirits Projections (National Average \$3.75) FY 2018 to FY 2022 at 1% current trend*

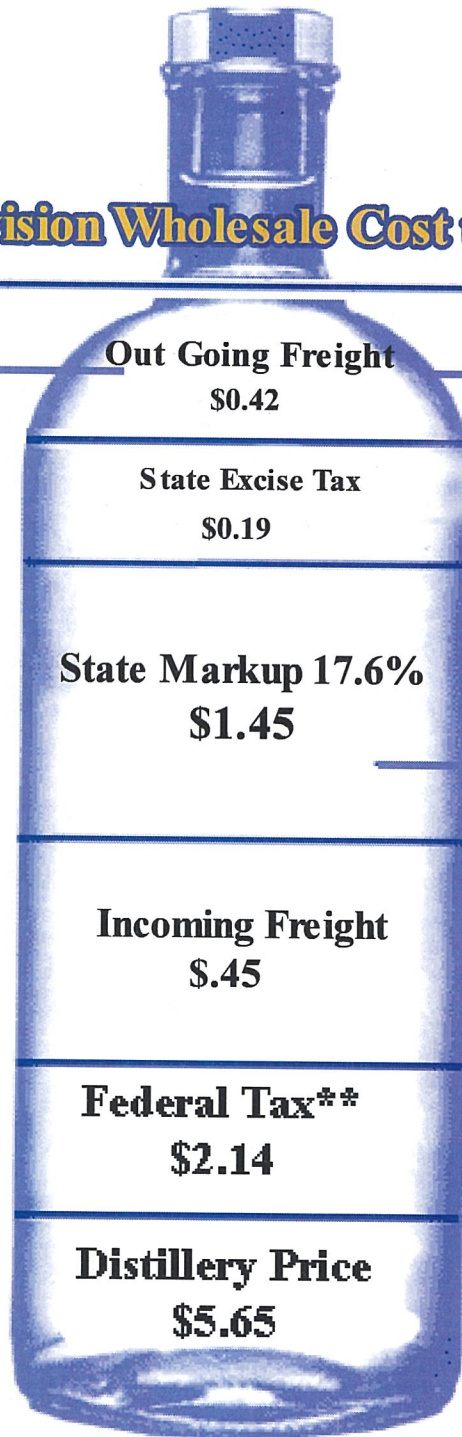
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Projected spiritous liquor (spirits) gallons sold @ +1%	1,367,069	1,380,740	1,394,547	1,408,493	1,422,578	1,394,686
Projected total spiritous liquor (spirits) @ \$3.75/gallon	\$5,126,510	\$5,177,775	\$5,229,553	\$5,281,849	\$5,334,667	\$5,230,071
Difference current rate vs. proposed rate	\$3,841,465	\$3,879,880	\$3,918,678	\$3,957,865	\$3,997,444	\$3,919,066

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in spirit sales of 1% per annum.



WHERE YOUR LIQUOR DOLLARS GO...

Wyoming Liquor Division Wholesale Cost to Retailer **\$10.30**



Deposited into General Fund

Third party independent trucking contractor

Profits less Liquor Division expenses deposited into the General Fund

Wyoming Liquor Division's Cost Of Goods: **\$8.24**

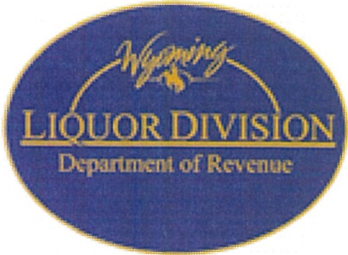
Taxes, markup and fees collected provided \$ 17,453,292 for FY 17 into the General Fund

**Federal tax is based on volume & proof.

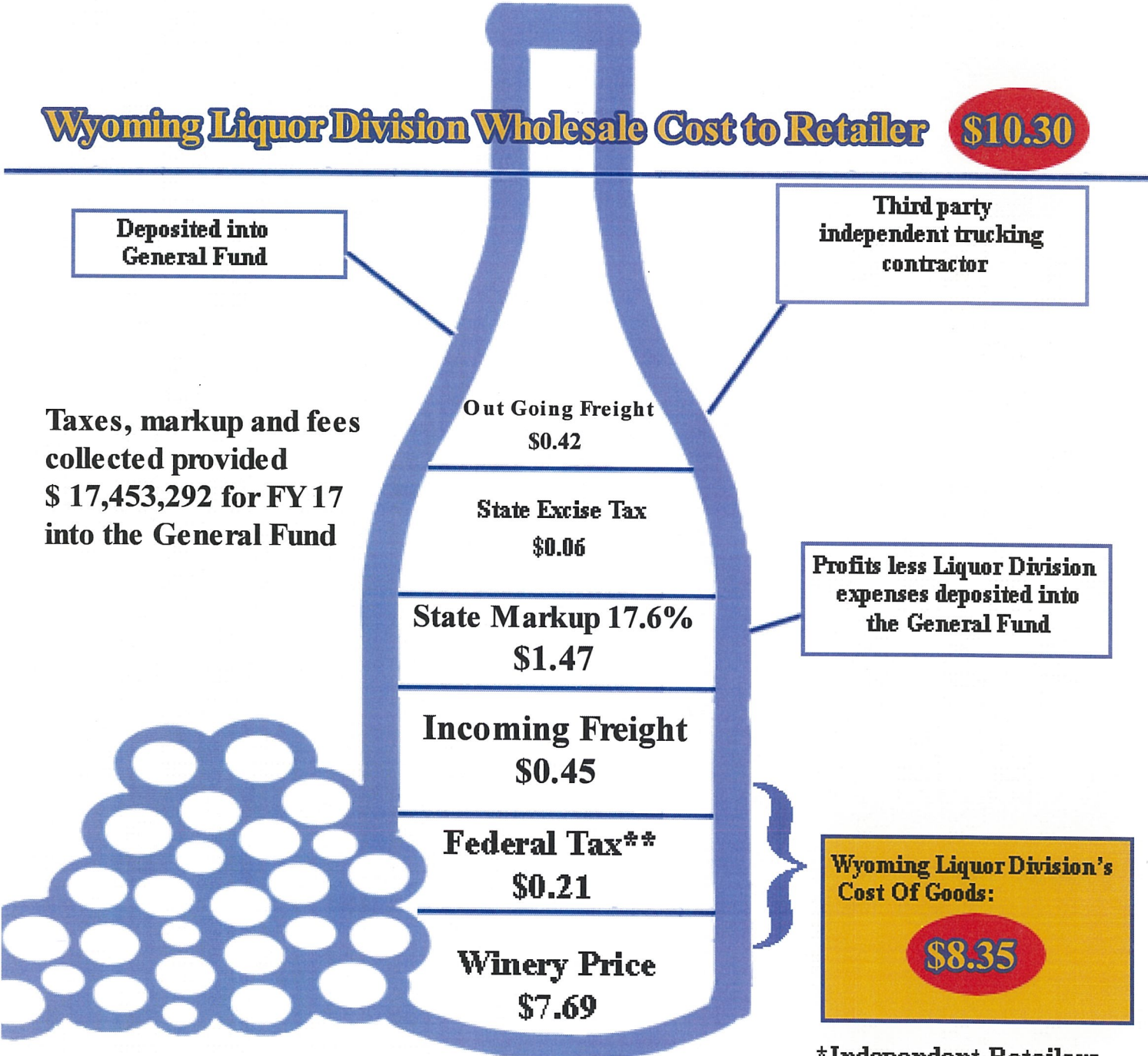
750ML Distilled Spirit

*Independent Retailers are allowed to establish their own retail price.

WHERE YOUR WINE DOLLARS GO...



Wyoming Liquor Division Wholesale Cost to Retailer **\$10.30**



Taxes, markup and fees collected provided \$ 17,453,292 for FY 17 into the General Fund

**Federal tax is based on volume & proof. 750ML Wine 14% alcohol or less

*Independent Retailers are allowed to establish their own retail price.

Mark-up Net Sales Trends and Projections

Net Sales FY 2014 - FY 2017

Current Mark-up on spirits & wines	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5 Year Average
Inventory Cost	\$79,763,818	\$82,778,718	\$88,030,613	\$89,538,107	\$89,627,419	\$85,947,735
Current Mark-up (17.6%)	\$14,038,432	\$14,569,054	\$15,493,388	\$15,758,707	\$15,774,426	\$15,126,801
Net Sales (FY Fact Sheet)	\$93,802,250	\$97,347,772	\$103,524,001	\$105,296,814	\$105,401,845	\$101,074,536
Trend		3.64%	5.97%	1.68%	0.10%	2.85%

Net Sales Projections (Current Rate 17.6%) FY 2018 to FY 2022 at 2.85% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Inventory Cost	\$92,181,801	\$94,808,982	\$97,511,038	\$100,290,103	\$103,148,370	\$97,588,059
Current Mark-up (17.6%)	\$16,223,997	\$16,686,381	\$17,161,943	\$17,651,058	\$18,154,113	\$17,175,498
Projected sales of spirits & wines	\$108,405,798	\$111,495,363	\$114,672,981	\$117,941,161	\$121,302,484	\$114,763,557

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in sales of 2.85% per annum.

Net Sales Projections (Proposed 18.6% Rate) FY 2018 to FY 2022 at 2.85% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Inventory Cost	\$92,181,801	\$94,808,982	\$97,511,038	\$100,290,103	\$103,148,370	\$97,588,059
Projected mark up @ proposed rate	\$17,145,815	\$17,634,471	\$18,137,053	\$18,653,959	\$19,185,597	\$18,151,379
Projected total spirituous liquor (spirits) @ proposed rate	\$109,327,616	\$112,443,453	\$115,648,091	\$118,944,062	\$122,333,967	\$115,739,438
Difference current rate vs. proposed rate	\$921,818	\$948,090	\$975,110	\$1,002,901	\$1,031,484	\$975,881

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in sales of 2.85% per annum.

Net Sales Projections (Proposed 19.6% Rate) FY 2018 to FY 2022 at 2.85% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Inventory Cost	\$92,181,801	\$94,808,982	\$97,511,038	\$100,290,103	\$103,148,370	\$97,588,059
Projected mark up @ proposed rate	\$18,067,633	\$18,582,560	\$19,112,163	\$19,656,860	\$20,217,081	\$19,127,260
Projected total spirituous liquor (spirits) @ proposed rate	\$110,249,434	\$113,391,542	\$116,623,201	\$119,946,963	\$123,365,451	\$116,715,318
Difference current rate vs. proposed rate	\$1,843,636	\$1,896,180	\$1,950,221	\$2,005,802	\$2,062,967	\$1,951,761

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in sales of 2.85% per annum.

Net Sales Projections (Proposed 20.6% Rate) FY 2018 to FY 2022 at 2.85% current trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Inventory Cost	\$92,181,801	\$94,808,982	\$97,511,038	\$100,290,103	\$103,148,370	\$97,588,059
Projected mark up @ proposed rate	\$18,989,451	\$19,530,650	\$20,087,274	\$20,659,761	\$21,248,564	\$20,103,140
Projected total spirituous liquor (spirits) @ proposed rate	\$111,171,252	\$114,339,632	\$117,598,312	\$120,949,864	\$124,396,935	\$117,691,199
Difference current rate vs. proposed rate	\$2,765,454	\$2,844,269	\$2,925,331	\$3,008,703	\$3,094,451	\$2,927,642

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected increase in sales of 2.85% per annum.



SPIRITS – IDAHO

FORMULA

FOB \$12.73

Delivered case cost (FOB)	76.38
Multiply \$8.27 times Value Markup (1.87)	15.46
Multiply \$4.16 times Popular Markup (1.78)	7.40
Multiply \$0.07 times Premium Markup (1.68)	0.12
Multiply \$0.00 times Super Premium Markup (1.54)	0.00
Total Cost after combining all Markups:	22.99
Handling charge for a 1750 ml bottle is: \$1.00	23.99
Single Bottle Charge does not apply to this product.	23.99
Special Handling Charge does not apply to this product.	23.99
Mandated 2% Drug Court Surcharge (\$0.48)	24.47
Rounded to 2 decimal places:	0.48
Round price up to nearest nickel.	24.50
Calculated Retail Price:	24.50
Bottle price	24.50

July 2016

William C. Kerr, Deidre Patterson, Thomas K. Greenfield
Alcohol Research Group, Public Health Institute, Emeryville, CA
Prepared for the National Alcohol Beverage Control Association (NABCA)



SPIRITS – MONTANA

FORMULA	FOB \$12.73
Delivered case cost (FOB)	76.38
Freight to stores	1.52
Markup 40%	31.16
26% tax	28.36
Liquor excise tax 16%	-
License tax 10%	-
Case price	137.42
Bottle price (before rounding)	22.90
Bottle price	22.95

July 2016

William C. Kerr, Deidre Patterson, Thomas K. Greenfield
Alcohol Research Group, Public Health Institute, Emeryville, CA
Prepared for the National Alcohol Beverage Control Association (NABCA)



SPIRITS – UTAH

FORMULA

FOB \$12.73

Delivered case cost (FOB)	76.38
freight	0.90
intermediate cost	77.28
mark-up factor of 86%	66.46
overall case retail	143.74
Raw unit retail	23.96

July 2016

William C. Kerr, Deidre Patterson, Thomas K. Greenfield
Alcohol Research Group, Public Health Institute, Emeryville, CA
Prepared for the National Alcohol Beverage Control Association (NABCA)

Taxes Per Case and Bottle

Case & Bottle Tax @ Current Rates

Product	Current Tax Rate/Gallon	Case Price ⁽¹⁾	Tax/Case ⁽²⁾	Bottle Price ⁽¹⁾	Tax/Bottle ⁽²⁾
Mid Range Beer	\$0.02	\$21.31	\$0.045	\$2.50	\$0.002
Low End Wine	\$0.28	\$155.88	\$0.68	\$12.99	\$0.055
Low End Spirits	\$0.94	\$155.88	\$2.25	\$12.99	\$0.186

Case & Bottle Tax @ National Average Rates

Product	National Average	Case Price ⁽¹⁾	Tax/Case ⁽²⁾	Bottle Price ⁽¹⁾	Tax/Bottle ⁽²⁾
Mid Range Beer	\$0.20	\$21.31	\$0.450	\$2.50	\$0.02
Low End Wine	\$0.72	\$155.88	\$1.71	\$12.99	\$0.14
Low End Spirits	\$3.73	\$155.88	\$8.86	\$12.99	\$0.74

(1) Prices derived from local retailers and Liquor Division pricebook.

(2) Taxes based on alcohol by volume.

Change in Mark-up Examples

Spirits

Low End Vodka

Manufacturer Price/Bottle	Plus Incoming Freight	Cost to Liquor Division (FOB)	Plus Mark-up @17.6%	Subtotal	Plus Excise Tax@ \$.94/gallon	Subtotal	Plus Outgoing Freight	Total Bottle Price	Increase From Current
\$7.79	\$0.45	\$8.24	\$1.45	\$9.69	\$0.19	\$9.88	\$0.42	\$10.30	

Plus Mark-up @18.6%

\$1.53	\$9.77	\$0.19	\$9.96	\$10.38	\$0.08
--------	--------	--------	--------	---------	--------

Plus Mark-up @19.6%

\$1.62	\$9.86	\$0.19	\$10.05	\$10.47	\$0.16
--------	--------	--------	---------	---------	--------

Plus Mark-up @20.6%

\$1.70	\$9.94	\$0.19	\$10.13	\$10.55	\$0.25
--------	--------	--------	---------	---------	--------

Mid Range Whiskey

Manufacturer Price/Bottle	Plus Incoming Freight	Cost to Liquor Division (FOB)	Plus Mark-up @17.6%	Subtotal	Plus Excise Tax@ \$.94/gallon	Subtotal	Plus Outgoing Freight	Total Bottle Price	Increase From Current
\$12.33	\$0.45	\$12.78	\$2.25	\$15.03	\$0.19	\$15.22	\$0.42	\$15.63	

Plus Mark-up @18.6%

\$2.38	\$15.16	\$0.19	\$15.35	\$15.77	\$0.14
--------	---------	--------	---------	---------	--------

Plus Mark-up @19.6%

\$2.50	\$15.28	\$0.19	\$15.47	\$15.89	\$0.26
--------	---------	--------	---------	---------	--------

Plus Mark-up @20.6%

\$2.63	\$15.41	\$0.19	\$15.60	\$16.02	\$0.39
--------	---------	--------	---------	---------	--------

High End Scotch

Manufacturer Price/Bottle	Plus Incoming Freight	Cost to Liquor Division (FOB)	Plus Mark-up @17.6%	Subtotal	Plus Excise Tax@ \$.94/gallon	Subtotal	Plus Outgoing Freight	Total Bottle Price	Increase From Current
\$56.99	\$0.45	\$57.44	\$10.11	\$67.55	\$0.19	\$67.74	\$0.42	\$68.15	

Plus Mark-up @18.6%

\$10.68	\$68.12	\$0.19	\$68.31	\$68.73	\$0.58
---------	---------	--------	---------	---------	--------

Plus Mark-up @19.6%

\$11.26	\$68.70	\$0.19	\$68.89	\$69.31	\$1.16
---------	---------	--------	---------	---------	--------

Plus Mark-up @20.6%

\$11.83	\$69.27	\$0.19	\$69.46	\$69.88	\$1.73
---------	---------	--------	---------	---------	--------

Change in Mark-up Examples

Wine

Manufacturer Price/Bottle	Plus Incoming Freight	Cost to Liquor Division (FOB)	Plus Mark-up @17.6%	Subtotal	Plus Excise Tax@ \$.28/gallon	Subtotal	Plus Outgoing Freight	Total Bottle Price	Increase From Current
\$7.90	\$0.45	\$8.35	\$1.47	\$9.82	\$0.06	\$9.88	\$0.42	\$10.30	

Low End Wine

Plus Mark-up @18.6%

\$1.55	\$9.90	\$0.06	\$9.96	\$10.38	\$0.08
--------	--------	--------	--------	---------	--------

Plus Mark-up @19.6%

\$1.64	\$9.99	\$0.06	\$10.05	\$10.47	\$0.17
--------	--------	--------	---------	---------	--------

Plus Mark-up @20.6%

\$1.72	\$10.07	\$0.06	\$10.13	\$10.55	\$0.25
--------	---------	--------	---------	---------	--------

Mid Range Wine

Manufacturer Price/Bottle	Plus Incoming Freight	Cost to Liquor Division (FOB)	Plus Mark-up @17.6%	Subtotal	Plus Excise Tax@ \$.28/gallon	Subtotal	Plus Outgoing Freight	Total Bottle Price	Increase From Current
\$19.97	\$0.45	\$20.42	\$3.59	\$24.01	\$0.06	\$24.07	\$0.42	\$24.49	

Plus Mark-up @18.6%

\$3.80	\$24.22	\$0.06	\$24.28	\$24.70	\$0.21
--------	---------	--------	---------	---------	--------

Plus Mark-up @19.6%

\$4.00	\$24.42	\$0.06	\$24.48	\$24.90	\$0.41
--------	---------	--------	---------	---------	--------

Plus Mark-up @20.6%

\$4.21	\$24.63	\$0.06	\$24.69	\$25.11	\$0.62
--------	---------	--------	---------	---------	--------

High End Wine

Manufacturer Price/Bottle	Plus Incoming Freight	Cost to Liquor Division (FOB)	Plus Mark-up @17.6%	Subtotal	Plus Excise Tax@ \$.28/gallon	Subtotal	Plus Outgoing Freight	Total Bottle Price	Increase From Current
\$34.50	\$0.45	\$34.95	\$6.15	\$41.10	\$0.06	\$41.16	\$0.42	\$41.58	

Plus Mark-up @18.6%

\$6.50	\$41.45	\$0.06	\$41.51	\$41.93	\$0.35
--------	---------	--------	---------	---------	--------

Plus Mark-up @19.6%

\$6.85	\$41.80	\$0.06	\$41.86	\$42.28	\$0.70
--------	---------	--------	---------	---------	--------

Plus Mark-up @20.6%

\$7.20	\$42.15	\$0.06	\$42.21	\$42.63	\$1.05
--------	---------	--------	---------	---------	--------

Malt Beverage Tax Trends and Projections

Malt Beverage Tax Collected FY 2013 to FY 2017

Current taxes on malt beverages (beer)	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5 Year Average
Current tax rate per liter - malt beverages (beer)	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	
Current malt beverages (beer) tax per gallon (rounded to nearest cent)	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	
Excise taxes collected on malt beverages	\$265,850	\$269,227	\$266,683	\$260,624	\$250,083	\$262,493.40
Malt Beverage Gallons Sold	13,292,500	13,461,350	13,334,150	13,031,200	12,504,150	13,124,670
Trend		1.27%	-0.94%	-2.27%	-4.04%	-1.50%

Malt Beverage Projections (Current Rate \$.02) FY 2018 to FY 2022 at -1.5% trend*

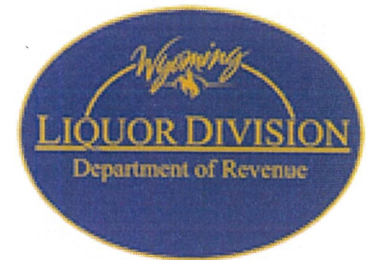
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Projected malt beverage gallons sold @ -1.5%	12,316,588	12,131,839	11,949,861	11,770,613	11,594,054	11,952,591
Projected total malt beverage tax (beer) @ \$.02/gallon	\$246,332	\$242,637	\$238,997	\$235,412	\$231,881	\$239,052

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected decrease in beer sales of 1.5% per annum.

Malt Beverage Projections (National Average \$.20) FY 2018 to FY 2022 at -1.5% trend*

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5 Year Average
Projected malt beverage gallons sold @ -1.5%	12,316,588	12,131,839	11,949,861	11,770,613	11,594,054	11,952,591
Projected total malt beverage tax (beer) @ \$.20/gallon	\$2,463,318	\$2,426,368	\$2,389,972	\$2,354,123	\$2,318,811	\$2,390,518
Difference current rate vs. proposed rate	\$2,216,986	\$2,183,731	\$2,150,975	\$2,118,710	\$2,086,930	\$2,151,466

*The above estimates are based on actual taxes collected by the Wyoming Liquor Division for FY 2017 with projected decrease in beer sales of 1.5% per annum.



WHERE YOUR MALT BEVERAGE EXCISE TAXES GO...

Federal Excise Tax

12 oz. Can = \$.05

Case 12oz. Cans = \$1.20



Wyoming Excise Tax*

12 oz. Can = \$.002

Case 12oz. Cans = \$.045

Deposited into General Fund

*** The Wyoming Liquor Division collects excise tax from malt beverage wholesalers when the wholesaler receives product from the brewers/importers.**

12-3-101. Excise tax to be paid; limitation on liquor or malt beverage importation; penalties.
One-half cent (\$.005) per liter (33.8 ounces) or fraction thereof on malt beverages