

Beverage Tax Data for the Liquor Control Study Group

Malt and Vinous Tax History & Revenues

History of Beer, Wine, and Liquor Tax Rates in Vermont

Beer and Wine		Liquor	
Year	Tax Rate (cents per gallon)	Year	Tax Rate
1933	3.2 beer & wine	1935	0.10 cents / pint
1934	3.25 beer & wine	1939	0.23 cents / pint
1936	5 beer & wine	1945	0.35 cents / pint
1937	10 beer & wine	1947	0.45 cents / pint
1949	15 beer & wine	1957	5.10 cents / gallon
1959	20 beer & wine	1969	5.60 cents / gallon
1969	25 beer & wine	1974	24% of retail sale
1976	50 wine only	1981	25% of retail sale
1981	55 wine; 26.5 beer		

Current M&V Tax rates

- \$0.265/gallon of beer under 6% ABV
- \$0.55/gallon of beer of 6% ABV or higher
- \$0.55/gallon of vinous beverage (wine, cider, mead)

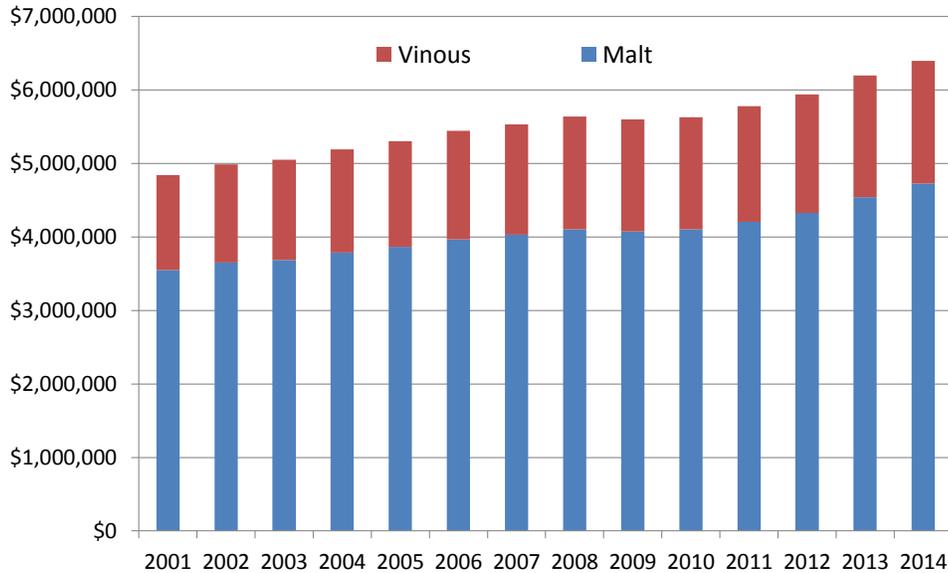
Taxpayers

- Distributors pay the M&V Tax when these beverages are sold to retailers.
- A brewery/winery will pay the M&V tax when it sells these beverages at retail itself.
 - Note: These beverage sales will also be subject to the Sales Tax (6%) if the brewery sells bottles at their establishment; or they will be subject to the Meals, Rooms, and Alcohol Tax (10%) if the brewery sells beverages as part of a taxable meal.

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Malt and Vinous Revenues

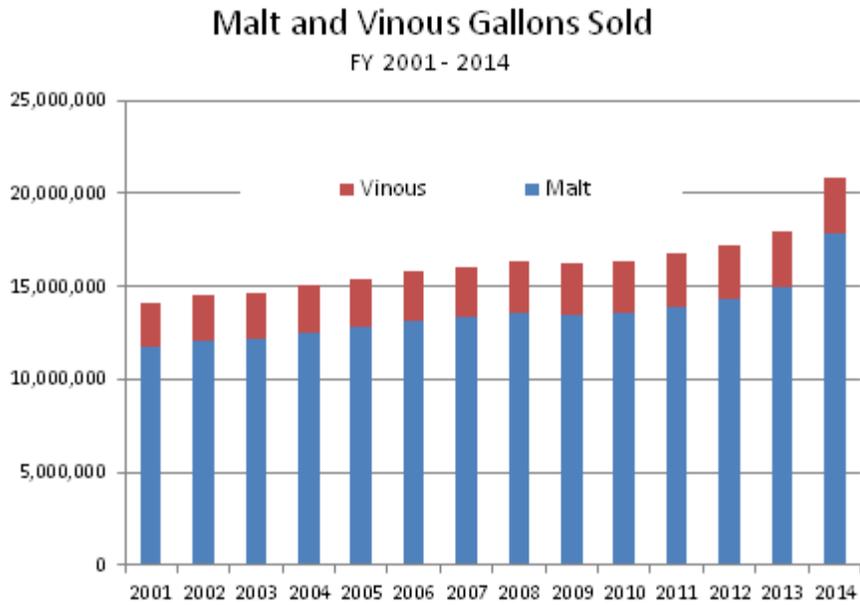
FY 2001 - 2014



Malt and Vinous Revenues, 2001-2014

	M&V Revenue	Revenue Growth
2001	\$4,842,161	
2002	\$4,989,356	3.0%
2003	\$5,049,311	1.2%
2004	\$5,192,113	2.8%
2005	\$5,303,835	2.2%
2006	\$5,444,546	2.7%
2007	\$5,531,202	1.6%
2008	\$5,637,260	1.9%
2009	\$5,601,814	-0.6%
2010	\$5,631,281	0.5%
2011	\$5,781,376	2.7%
2012	\$5,939,333	2.7%
2013	\$6,198,751	4.4%
2014	\$6,395,034	3.2%

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Malt and Vinous Estimated Gallons, 2001-2014

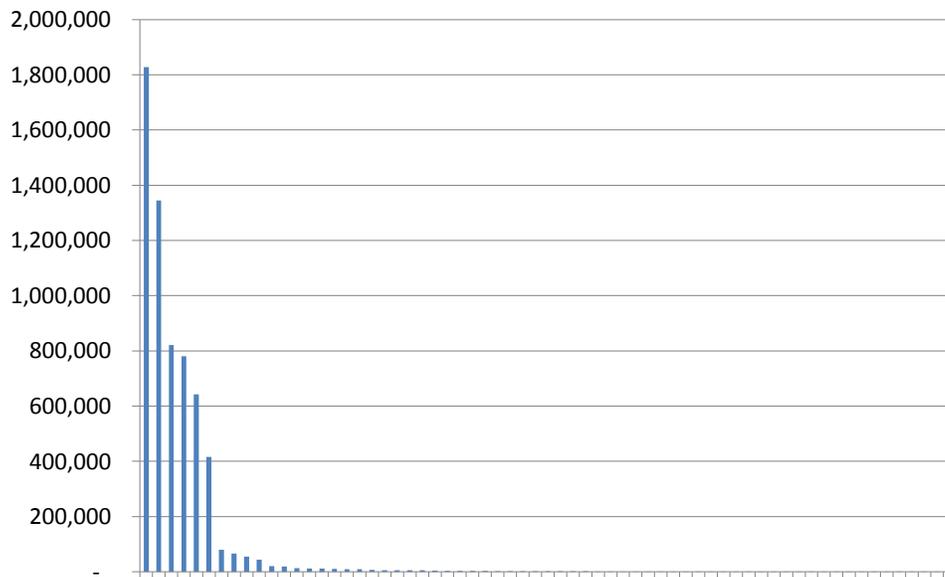
	M&V Gallons	Gallons Growth
2001	14,078,307	
2002	14,509,761	3.1%
2003	14,668,777	1.1%
2004	15,079,778	2.8%
2005	15,393,044	2.1%
2006	15,804,660	2.7%
2007	16,056,094	1.6%
2008	16,358,980	1.9%
2009	16,252,492	-0.7%
2010	16,339,282	0.5%
2011	16,766,387	2.6%
2012	17,200,917	2.6%
2013	17,932,097	4.3%
2014	20,864,976	16.4%

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Malt and Vinous Taxpayers, 2001-2014

	Count of M&V Taxpayers	Growth in Taxpayers
2001	28	
2002	30	7.1%
2003	31	3.3%
2004	30	-3.2%
2005	33	10.0%
2006	32	-3.0%
2007	32	0.0%
2008	36	12.5%
2009	40	11.1%
2010	38	-5.0%
2011	47	23.7%
2012	53	12.8%
2013	63	18.9%
2014	65	3.2%
2015	66	1.5%

Distribution of M&V Example Taxpayers
Sorted by annual tax payment



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Estimate of Sales Tax on alcoholic beverage purchases

	Sales Tax Base	Sales Tax Revenue
Spirituous	62M	3.7M
Malt	99M	5.9M
Vinous	129M	7.7M
Total	289M	17.4M

Liquor Tax Revenue FY 2005 – 2014

FY	Liquor Tax Revenue	Tax Growth
2005	12.5	
2006	13.2	6%
2007	13.7	4%
2008	14.2	4%
2009	15.0	6%
2010	14.9	-1%
2011	15.4	3%
2012	16.4	6%
2013	17.0	4%
2014	17.7	4%