

STATISTICAL RELEASE**Reporting Period**October 1, 1990 to
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AMENDED

Report Symbol

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ALCOHOL AND TOBACCO TAX COLLECTIONS**SECOND QUARTER – FY 1991**

Source of Revenue	Rate	Amount (000's)	
		FY 1991	FY 1990
EXCISE TAX, TOTAL		\$5,475,449	\$4,937,784
ALCOHOL TAX, TOTAL		\$3,275,199	\$2,873,362
Distilled Spirits Taxes, Total		\$1,930,577	\$1,946,557
Domestic	\$13.50 per pg*	\$1,585,989	\$1,576,471
Imported	\$13.50 per pg*	\$344,588	\$370,086
Wine Taxes, Total		\$207,194	\$151,307
Domestic	Various	\$162,161	\$100,880
Imported	Various	\$45,033	\$50,427
Beer Taxes, Total		\$1,137,429	\$775,498
Domestic	\$18 or \$7 per bbl**	\$1,095,508	\$742,263
Imported	\$18 per bbl**	\$41,921	\$33,235
TOBACCO TAX, TOTAL		\$2,200,249	\$2,064,422
Domestic	Various	\$2,195,059	\$2,056,843
Imported	Various	\$5,190	\$7,579
SPECIAL (OCCUPATIONAL) TAX TOTAL ***		\$8,798	\$18,628
TOTAL TAX COLLECTIONS		\$5,484,247	\$4,956,412

Notes: All "Imported" figures obtained from U.S. Customs data.

Report has been amended to reflect the most current, accurate data.

* Prior to January 1, 1991 rate was \$12.50 per pg

** Prior to January 1, 1991 rate was \$9 per bbl instead of \$18

*** Special Occupational Tax for Alcohol and Tobacco establishments only.

ANALYSIS: There has been a slight overall increase in the amount of excise tax collected. However, Imported Spirits and Beer collections were down by a substantial amount, which, according to Customs, is attributed to a computer backlog and will be adjusted next quarter. Imported Wine collections were also down. Imported Tobacco went up slightly. Domestic Wine collections showed a significant resurgence, \$9,061,610 of which was by taxpayers not on EFT – those who paid less than \$5 million the previous year. Figures for October are significantly higher than the previous year, however, the change is more apparent than real. Fiscal Year 1989 figures for October were the lowest for last six years whereas October 1990 are near the six-year average. Fiscal Year 1990 figures for November were higher than for the last six years.