

## **EXCISE TAXES**

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### **GASOLINE AND SPECIAL FUEL EXCISE TAX**

An excise tax on gasoline and special fuel (diesel fuel and other gas or liquid product that is commonly used or practically suited for use as fuel in an internal combustion engine) is imposed on every gallon of gasoline and special fuel sold in West Virginia. The tax is imposed at the rate of 20.5 cents per gallon. Revenue from the Gasoline and Special Fuel Excise Tax is deposited into the State Road Fund for the following uses:

1. construction, reconstruction, maintenance and repair of highways;
2. matching of federal funds available for highway purposes, and
3. payment of the interest and sinking fund obligations on State bonds issued for highway purposes.

The tax is imposed as follows:

1. for any distributor or producer, on all actual metered gallons of gasoline or special fuel withdrawn from storage within West Virginia subject to the following further stipulations:
  - a. the gasoline must be for sale to another person, for delivery to any retail service station owned or operated by the distributor or producer, or any other distributor or producer, or any other retail service station, or for any other use as fuel in an internal combustion engine, or
  - b. the special fuel must be for use, or sold for use, as fuel in an internal combustion engine, or sold, transferred or delivered to its company-operated retail storage or any other retail station or user when the fuel stored is for use or also as fuel in an internal combustion engine;

2. for any retail dealer, importer, or user, on all actual metered gallons of gasoline or special fuel received into the taxpayer's storage within West Virginia and not already taxed, subject to the following further stipulations:
  - a. the gasoline must be either received into the taxpayer's storage or be used by the taxpayer as fuel in an internal combustion engine, or
  - b. the special fuel must be for use, or be sold for use, as fuel in an internal combustion engine;
3. for a person who is not a distributor or producer, retail dealer, importer or user, on all actual metered gallons of gasoline or special fuel subject to this tax and not already included in the measure of tax by the taxpayer or any other person.

No gasoline or special fuel once taxed under this law will be taxed again under it. Exemptions from this tax are of three main classes:

1. exemptions because of the nature of the intended use (in general, certain non-highway uses),
2. exemptions because of nature of the user (in general, certain sales to certain governmental units, municipalities, county boards of education or related agencies), and
3. exemptions because of export from this State .

All gallons of gasoline or special fuel sold by a distributor to an interstate motor carrier who has fuel storage tanks in West Virginia used solely for fueling motor carriers owned, leased, or operated by the motor carrier when the purchase is delivered in bulk quantities of one thousand gallons or more into such storage tanks and purchased for the motor carrier's exclusive use are also exempt from the Gasoline and Special Fuel Excise Tax. This exemption does not relieve the person owning or operating a motor vehicle from payment of the Motor Carrier Road Tax on gasoline or special fuel used or consumed in West Virginia by the motor carrier.

Refunds of the Gasoline and Special Fuel Excise Tax can be made because of certain non-highway uses, casualty losses of gasoline, certain exportation, evaporation losses, decreases in the tax on previously taxed inventory and erroneous or illegal collection of the tax. Partial refunds are granted to operators of urban and suburban bus lines when certain conditions are met. A refund shall also be made for gasoline or special fuel used to power a power take-off unit on a motor vehicle. When a motor vehicle with auxiliary equipment uses fuel and there is no separate auxiliary power unit, the person claiming the refund must present to the State Tax Commissioner a statement of his claim and shall be allowed a refund for fuel used in operating a power take-off unit on a cement mixer truck or garbage truck equal to 25 percent of the Gasoline and Special Fuel Excise Tax paid on all fuel used in such a truck. Neither refunds nor partial refunds can be made unless all statutory and administrative requirements regarding conditions such as form and timeliness of claim are met.

## MOTOR CARRIER PROVISIONS

Most interstate motor carriers pay gasoline excise taxes according to the provisions of the International Fuel Tax Agreement. Intrastate motor carriers pay the excise tax according to the provisions of the Motor Carrier Road Tax. A description of both the IFTA and MCRT provisions follows.

## INTERNATIONAL FUEL TAX AGREEMENT

The International Fuel Tax Agreement (IFTA) is a fuel tax reciprocity agreement among states of the United States and provinces of Canada to simplify the reporting and payment of all fuel use taxes by interstate motor carriers for all IFTA qualified vehicles. Qualified motor vehicles are the only vehicles taxed under IFTA and, for purposes of fuel tax reporting, are described as vehicles used, designed or maintained for transportation of persons or property having

1. two axles and gross vehicle weight or registered gross vehicle weight of 26,001 pounds or above,
2. three or more axles regardless of weight, or
3. when used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

All West Virginia-based motor carriers who travel in at least one other IFTA jurisdiction and operate one or more qualified vehicles must obtain an IFTA license. IFTA licenses are issued by the West Virginia Department of Transportation. Upon receipt of the application, the Department of Transportation will issue to the motor carrier one IFTA license and two decals per qualified vehicle. There will a fee of \$5 for each qualified motor vehicle. A photocopy of the actual licenses must be placed in each qualified vehicle. The decals must be displayed on each side of the exterior of the cab of the trucks and tractors. Licenses are valid from January 1 through December 31. Licenses must be renewed annually.

All IFTA licensees based in West Virginia must file a single tax return to the West Virginia Department of Tax and Revenue. This tax return will contain detailed information about vehicle operations in each IFTA member jurisdiction. West Virginia will then distribute both taxes and carrier information to the other IFTA states on behalf of the carrier. The types of fuel that can be reported on an IFTA return are

1. diesel,
2. LP gas,
3. natural compressed gas,
4. gasoline, and
5. gasohol.

Not all states require that all five types of fuel be reported.

West Virginia will receive its portion of gasoline taxes due from motor carriers based in other IFTA states from the carrier's home state. If the motor carrier does not operate in any other IFTA state, the motor carrier will file the Motor Carrier Road Tax return described below for tax

due to West Virginia and file returns as required by other non-IFTA states in which the carrier traveled.

### **MOTOR CARRIER ROAD TAX**

The Motor Carrier Road Tax (MCRT), which is very closely related to the Gasoline and Special Fuel Excise Tax (Gasoline Tax), is imposed on every person or firm who operates or causes to be operated on any West Virginia highway any passenger vehicle that has seats for more than nine passengers, in addition to a driver, and any road tractor, tractor truck or truck that has more than two axles

1. whether loaded or empty,
2. whether for compensation or not, and
3. whether owned or leased by the person or firm.

This tax must be paid on each gallon of gasoline or special fuel used in motor carrier operations within West Virginia at a rate required to be equivalent to the rate per gallon of gasoline taxed under the Gasoline Tax. Currently, this tax is 20.5 cents per gallon.

When non-IFTA motor carriers are operated in interstate commerce, tax computation is accomplished by basing MCRT liability on the fraction of the total amount of gasoline that is the same fraction that the miles traveled by the carrier on West Virginia highways is of the total number of miles traveled by the carrier.

Exemptions from Motor Carrier Road Tax are granted for the following vehicles:

1. motor carriers operated or caused to be operated by or for any agency of the federal government, any state government, or any political subdivision of any state;
2. school buses operated or caused to be operated by or for this State or any of its political subdivisions, and
3. school buses of private schools.

Every taxpayer subject to the Motor Carrier Road Tax is entitled to a credit accrued for gallons of gasoline or special fuel purchased in this State but consumed outside the State. No refund shall be approved if the claim for refund is filed more than thirteen months after the close of the quarter in which the tax was paid. A taxpayer cannot receive a credit for any gallons of fuel for which he has requested a refund under the Gasoline Tax law. If, in any quarter, the credit allowable to any taxpayer exceeds the amount of Gasoline Tax that the taxpayer must pay, the excess credit can be carried forward as credit against his liability in any of the four succeeding quarters when the taxpayer meets certain conditions.

Non-IFTA motor carrier vehicles operated in West Virginia are also subject to a mandatory registration fee of \$5. An identification marker that must be displayed on the vehicle is provided for this fee. A motor carrier that does not have a motor carrier identification marker may obtain a trip permit. A trip permit authorizes the motor carrier to operate in West Virginia without an identification marker for not more than ten consecutive days beginning and ending on the dates specified on the permit. The fee for a trip permit is \$24. Fees for trip permits are in lieu

of the Motor Carrier Road Tax, and no mileage reports are required for a vehicle operating under a trip permit. Only three trip permits per vehicle may be obtained in any fiscal year.

A special permit may also be granted for a new motor vehicle dealer for use on new motor vehicles driven under their own power from the factory or distribution place of a manufacturer or from the place of business of one new vehicle dealer to another dealer or to the place of business of a purchaser to whom title passes on delivery. A person to whom a transporter's permit is issued must file reports required under the Motor Carrier Road Tax law and pay any tax due. The fee for a transporter's permit is \$15. This permit is valid for one fiscal year.

## **CONSUMERS SALES AND SERVICE TAX AND USE TAX ON GASOLINE AND SPECIAL FUEL**

Consumers Sales and Service Tax and Use Tax is imposed on all sales of gasoline or special fuel, including heating fuel, sold by distributors or importers unless the sale is to another distributor for resale in this State. It is intended that all gallons of gasoline or special fuel delivered or sold and delivered in West Virginia be taxed only once under the Consumers Sales and Service Tax.

The tax is based on the average wholesale price of gasoline and special fuel as determined by the State Tax Commissioner. Each January 1, the State Tax Commissioner will determine the average wholesale price for the annual period based on sales data gathered for the preceding period of July 1 through October 31. However, the average wholesale price will never be deemed to be less than 97 cents per gallon.

The sale of gasoline and special fuel is exempt from taxation if the gasoline is sold by the distributor or importer to certain governmental units or related agencies or to another distributor. All gallons of gasoline or special fuel sold by a distributor to an interstate motor carrier who has fuel storage tanks in West Virginia used solely for fueling motor carriers owned, leased, or operated by the motor carrier when the purchase is delivered in bulk quantities of one thousand gallons or more into such storage tanks and purchased for the motor carrier's exclusive use are also exempt from Consumers Sales and Service Tax. This exemption does not relieve the person owning or operating a motor vehicle from payment of the Use Tax on gasoline or special fuel used or consumed in West Virginia by the motor carrier.

The Use Tax is based on the percentage of carrier operations in West Virginia. The relevant percentage is the proportion of West Virginia miles compared with the total miles traveled within and without West Virginia. Consumers Sales and Service Tax will be included in the price of fuel purchased in West Virginia and can offset the Use Tax.

All Consumers Sales and Service Tax on Gasoline and Special Fuel must be remitted with the monthly Gasoline/Special fuels Distributor Tax Return instead of the Consumers Sales Tax Return. The revenue collected on the sale of aircraft fuel is dedicated for the purpose of matching federal funds available for reconstruction, maintenance and repair of public airports and airport runways. All other revenue from this tax is deposited in the State Road Fund for construction, reconstruction, maintenance and repair of highways and payment of principal and interest on State bonds issued for highway purposes.

## BEER BARREL TAX AND LICENSE FEES

The Beer Barrel Tax is an excise tax levied upon the in-state sale, use, handling or distribution of nonintoxicating beer whether manufactured within or outside West Virginia. The tax is levied at a rate of \$5.50 on each barrel of thirty-one gallons and, in like ratios, on each part barrel manufactured or sold within the State.

The term "nonintoxicating beer" refers to products of the brewing industry. These products include all cereal malt beverages, beer, lager beer, ale, malt coolers, and other similar items containing at least 0.5 percent alcohol by volume, but not more than 4.2 percent alcohol by weight, or 6 percent by volume, whichever is greater.

On or before the tenth day of each calendar month, every licensed beer manufacturer must file a report with the Department of Tax and Revenue which states its total estimated sales of beer to distributors within the State during that month. Every licensed distributor must also file a report stating its total estimated purchases of beer during that month. A brewer who manufactures or produces beer outside the State may file the required report on behalf of its distributors, if so authorized by the Alcohol Beverage Control Commissioner. In all cases, monthly payments of the Beer Barrel Tax must accompany these estimated reports.

Any licensed brewer or licensed distributor who files an estimated report may adjust such report by filing an amended report by no later than the twenty-fifth day of the reporting month. In any case, every brewer must also file a final monthly report in a form and at a time prescribed by the Department of Tax and Revenue.

Every individual who manufactures, distributes or sells beer products within West Virginia must first obtain an annual license to conduct these activities. The license period starts on July 1 of each year and ends on June 30 of the following year. The following license fees apply.

<u>Place of Business</u>	<u>Annual License Fee</u>
Manufacturer (brewer) of Beer	\$1,500
Distributor of Beer	1,000
Sales Representative for Beer	50
Retailers	150
Railroad Cars	10
Festivals and Fairs	250
Social, Fraternal and Private Clubs, Not Operating for Profit	150

Caterers and party supply stores are included in the same category as retail grocery stores with respect to the sale of nonintoxicating beer.

Every applicant for a license must also post a bond conditional upon the observance of the West Virginia Non-Intoxicating Beer Act and rules promulgated under the Act. The amount of the bond shall be set by the Alcohol Beverage Control Commissioner. These bonds shall, for each place of business, be from \$5,000 for distributors, and \$500 to \$1,000 for retail dealers. Brewers shipping beer into West Virginia must furnish a bond of not less than \$5,000 nor more than \$25,000.

## ALCOHOLIC BEVERAGE TAXES AND LICENSES

Legislation passed in 1990 legalized the sale of liquor by retail licensees. Market zones defined as geographic areas were designated by the Retail Liquor Licensing Board for the purpose of issuing retail licenses. One Class A retail licenses and/or one or more Class B retail licenses were issued for each market zone designated by the Retail Liquor Licensing Board. A Class A license permits but does not require the licensee to operate the number of retail outlets authorized for that zone. A Class B retail license permits the sale of liquor at only one outlet. The annual license fees for Class A and Class B licenses are \$1,500 and \$500, respectively, for each license period. The license period is from July 1 through June 30.

There are some restrictions concerning where and when retail sales of liquor can be made. A licensee may not sell liquor at a retail outlet in the "immediate vicinity" of a church or school unless the licensee had a retail license to sell wine or beer at that location on February 27, 1990. Retail sales of liquor other than wine are prohibited on Sundays, Christmas, and Statewide primary and general election days and between 10:00 p.m. and 8:00 a.m. any other day. No more than ten gallons of liquor may be sold for noncommercial use by a retail licensee to any person at one time.

There is a 5 percent tax imposed on the purchase price of retail sales of liquor in addition to the 6 percent Consumers Sales Tax. The retailer must collect the tax, which is deposited in the State Treasury and distributed quarterly to counties and municipalities. A municipality receives the taxes collected within that municipality or within one mile of the municipal boundaries, and the county gets any tax collected in the county from retailers not located within one mile of any municipality. If any tax is collected within one mile of two or more municipalities, that tax is divided equally among them.

### Alcoholic Beverage License Fees

A variety of license fees exist for those who wish to manufacture, distribute or sell alcoholic liquor within West Virginia. The term "alcoholic liquor" includes alcohol, wine, spirits and any other liquor or solid capable of being used as a beverage. The following license fees are currently in effect within West Virginia.

<u>Alcohol License</u>	<u>Annual Fee Per Location</u>
Distilleries	\$1,500
Wineries	1,500
Brewery (Beer)	250
Bottling Plant (Beer)	100
Wholesale Druggist	50
Institutions (Education or Laboratory)	10
Industrial Use	50
Retail Druggist	10
Industrial Plants Producing Alcohol	250
Commercial Stills	5

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<u>Alcohol License</u>	<u>Annual Fee Per Location</u>
Laboratory Stills	0
Sacramental Purposes	0
Farm Wineries	50
Wine Distributor	2,500
Wine Retailer	150
Wine Tasting	50
Sales Representative of Distributor	50
Private Wine Restaurant	250
Festivals and Fairs	250
Fraternal, Veterans, or Nonprofit Club	750
Private Clubs (< 1,000 Members)	1,000
Private Clubs (> 1,000 Members)	2,500
Agent or Broker	100

Caterers and party supply stores may be licensed as retail dealers of wine, but the business must not have less than \$500 in monthly sales of food, food products and supplies for the table, exclusive of wine. The caterer or party supply store must also have at least \$3,000 in inventory, excluding wine. Caterers and party supply stores may sell both wine and beer if it is licensed in both capacities.

Municipalities may also impose license fees. These fees may equal the State fee amount except for the license fee for private clubs for which the limit is 50 percent of the State fee.

### Drunk Driver Prevention Fund

Alcoholic beverages sold to private clubs by private retail liquor stores are subject to a 6 percent excise tax and a 5 percent local sales tax. State revenue generated by this tax is deposited in the Drunk Driving Prevention Fund. The tax is levied in lieu of the 6 percent Consumers Sales Tax.

## **CIGARETTE TAX**

The Cigarette Tax is an excise tax on the sale of cigarettes. West Virginia law provides a two-part definition of the term "cigarette". One part is narrow; the other is broad. The narrow part of the definition reads "any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any ingredient, the wrapping or cover of which consists of paper or any substance or material except tobacco (is a cigarette)". The broad part of the definition reads "any roll of tobacco wrapped in any substances containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packing and labeling is likely to be offered to, or purchased by, consumers as a cigarette (is a cigarette)".

Revenue indicia, which are tax stamps and meter impressions, must be affixed to the bottom of each packet of cigarettes sold and can only be purchased by

1. wholesalers who buy unstamped cigarettes directly from manufactures, and
2. vending machines operators who, when they purchase cigarettes directly from manufacturers, are considered wholesalers even though they sell cigarettes at retail.

The stamp or meter impressions must be affixed to the bottom of the cellophane wrapper of every individual cigarette package or similar container before the cigarettes can be delivered for resale to other wholesalers, jobbers or retailers. Stamps or meter impressions are purchased from the Department of Tax and Revenue or from certain West Virginia banks or trust companies that the State Tax Commissioner has authorized to sell cigarette revenue indicia. The statute authorizes a discount of 4 percent from the face value of the indicia as a commission for affixing the stamps or impressions onto cigarette packages. Prepayment of this tax is possible when wholesalers are authorized by the State Tax Commissioner to use a metering device in affixing revenue indicia. The State Tax Commissioner may authorize wholesalers who file an appropriate surety bond to make conditional credit purchases of cigarette indicia.

The Cigarette Tax is imposed at the rate of 17 cents on each twenty cigarettes and, on the sale of each fraction of twenty, at the same fractional part of 17 cents. Packages of twenty-five cigarettes are taxed at the rate of 21.25 cents per package. Only one sale of the same article can be used in computing the amount of Cigarette Tax due.

## **SOFT DRINKS TAX**

The Soft Drinks Tax is an excise tax levied upon the sale, use, handling or distribution of bottled soft drinks, syrups and powder bases prepared for mixing soft drinks whether manufactured within or outside West Virginia. It is levied to provide revenue for the construction, maintenance and operation of the four-year school of medicine, dentistry and nursing at West Virginia University.

The term "bottled soft drinks" is taken to include almost any soft drink-type of beverage provided in any type of container. Fluid milk to which no flavoring has been added and natural undiluted fruit and vegetable juices which may not be sweetened are specifically exempt. The term "soft drink syrups and powders" is also interpreted quite broadly.

The tax is paid through purchase of tax stamps or tax crowns by manufacturers, distributors, wholesale or retail dealers or any other person who is the original consignee of such soft drinks, syrups and powders and who brings such products into the State for the purposes described above. Crowns are tax symbols that are permanently applied by manufacturers to bottle caps, can lids, cartons or labels. The tax may be paid by invoice method in lieu of affixing stamps on certain grocery-type products, such as powders, ades, and punches, by remitting gross tax due. The tax shall not be collected more than once on any bottled soft drink, soft drinks syrup or powder manufactured, sold or distributed in the State.

The rates of the tax are as follows:

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On bottled soft drinks

1 cent on each 16.9 fluid ounces of any fraction of that amount, or

1 cent on each 1/2-liter or any fraction of that amount;

On soft drinks syrup

80 cents on each gallon and, on each fractional part of a gallon, the same fractional part of 80 cents, or

84 cents on each 4 liters and, on any fractional part of 4 liters, the same fractional part of 84 cents;

On dry mixture used for making soft drinks

1 cent on each ounce or any fraction of that amount,

1 cent on each 28.35 grams or any fraction of that amount.

Manufacturers or distributors of soft drinks are required to furnish an appropriate bond to insure their compliance with regulations. Persons who wish to buy tax stamps or crowns can do so only after authorization has been given by the Department of Tax and Revenue. Although West Virginia law provides that the State Tax Commissioner may authorize any sheriff or any West Virginia bank or trust company to sell Soft Drinks Tax stamps, no such authorization has been given. Currently, the Department of Tax and Revenue is the only source of these tax stamps.

The tax must be paid in advance when the stamps are bought. Stamp discounts from the face value of the stamps are as follows:

on sales under \$25, no discount;

on sales from \$25 but less than \$50, 5%, and

on sales of \$50 or more, 10%.

When crowns are bought, payment of tax may be made either in advance or on credit bound by the terms on appropriate surety bond. Both cash and credit buyers of tax crowns are granted a discount of 12.5 percent from the face value of the crowns. When either the stamps or crown discount is taken, no claim can be made for a tax refund because of the breakage or destruction or stamped or crowned containers, because of the spoilage of the product, or because of the loss or destruction of the tax stamps or crowns. However, if any of the tax stamps or crowns on soft drinks, soft drink powders or soft drink syrups on which a tax has been paid are destroyed by fire, lightning or flood or if any soft drinks, syrups or powders upon which the tax has been paid are exported from the State or are required to be destroyed pursuant to federal or State order, the taxpayer may file a claim for refund for an amount equal to the amount of tax actually paid for such stamps or crowns. This claim for refund must be filed within 180 days of the date the tax stamps or crowns were destroyed or the soft drink product upon which the tax was paid was destroyed or exported from the State.

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EXCISE TAXES

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**GASOLINE & SPECIAL FUEL EXCISE TAX COLLECTIONS**

Fiscal Year	Net Revenue
1986-1987 .....	\$100,344,730
1987-1988 .....	99,480,226
1988-1989 .....	109,217,592 <sup>1</sup>
1989-1990 .....	148,089,930
1990-1991 .....	143,772,756
1991-1992 .....	146,362,891
1992-1993 .....	154,479,836 <sup>2</sup>
1993-1994 .....	198,794,924
1994-1995 .....	201,025,457
1995-1996 .....	198,435,794
1996-1997 .....	193,083,725

**MOTOR CARRIER ROAD TAX COLLECTIONS**

Fiscal Year	Net Revenue
1986-1987 .....	\$7,422,907
1987-1988 .....	9,153,592
1988-1989 .....	8,369,324
1989-1990 .....	9,774,207 <sup>1</sup>
1990-1991 .....	8,019,709
1991-1992 .....	9,177,155
1992-1993 .....	10,946,015 <sup>2</sup>
1993-1994 .....	12,063,359
1994-1995 .....	11,528,827
1995-1996 .....	7,928,084 <sup>3</sup>
1996-1997 .....	302,615 <sup>3</sup>

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<sup>1</sup> Tax rate increased from 10.5 cents per gallon to 15.5 cents per gallon.

<sup>2</sup> The rate increased to 20.5 cents per gallon on May 1, 1993.

<sup>3</sup> Does not include monies collected under IFTA.

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**CONSUMER SALES TAX AND USE TAX  
ON GASOLINE AND SPECIAL**

Fiscal Year	Net Revenue
1986-1987 .....	\$57,667,274
1987-1988 .....	62,902,343
1988-1989 .....	60,650,397
1989-1990 .....	60,059,488
1990-1991 .....	54,635,127
1991-1992 .....	60,754,229
1992-1993 .....	63,252,413
1993-1994 .....	63,152,081
1994-1995 .....	64,889,230
1995-1996 .....	64,233,595
1996-1997 .....	67,466,443

**BEER BARREL TAX AND LICENSE FEES**

Fiscal Year	Net Revenue
1986-1987 .....	\$7,628,040
1987-1988 .....	7,579,701
1988-1989 .....	7,251,816
1989-1990 .....	7,710,017
1990-1991 .....	7,865,752
1991-1992 .....	7,703,052
1992-1993 .....	7,691,250
1993-1994 .....	7,896,725
1994-1995 .....	7,846,090
1995-1996 .....	7,621,850
1996-1997 .....	7,659,017

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**LIQUOR PROFITS**

Fiscal Year	Net Revenue
1986-1987 .....	\$9,350,000
1987-1988 .....	8,500,000
1988-1989 .....	2,050,000
1989-1990 .....	3,750,000
1990-1991 .....	6,500,000
1991-1992 .....	6,517,957
1992-1993 .....	6,500,000
1993-1994 .....	8,399,268
1994-1995 .....	7,411,867
1995-1996 .....	7,008,603
1996-1997 .....	7,012,243

**CIGARETTE TAX COLLECTIONS**

Fiscal Year	Net Revenue
1986-1987 .....	\$34,198,588
1987-1988 .....	34,127,909
1988-1989 .....	32,278,717
1989-1990 .....	32,218,638
1990-1991 .....	31,839,833
1991-1992 .....	32,282,841
1992-1993 .....	32,798,123
1993-1994 .....	33,595,995
1994-1995 .....	34,008,497
1995-1996 .....	33,651,705
1996-1997 .....	33,988,488

**SOFT DRINKS TAX COLLECTIONS**

Fiscal Year	Net Revenue
1986-1987 .....	\$8,927,624
1987-1988 .....	9,341,882
1988-1989 .....	9,919,386
1989-1990 .....	9,805,545
1990-1991 .....	9,719,539
1991-1992 .....	10,036,439
1992-1993 .....	11,304,013
1993-1994 .....	10,563,969
1994-1995 .....	11,348,210
1995-1996 .....	12,093,252
1996-1997 .....	12,630,774