



Rhode Island Department of Revenue
Division of Taxation

Tax Administrator's Report:

Sales and Taxation of Alcoholic Beverages in Rhode Island



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May 1, 2015

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION

May 1, 2015

The Honorable Daniel Da Ponte
Chairman
Committee on Finance
Rhode Island Senate

The Honorable Raymond E. Gallison Jr.
Chairman
Committee on Finance
Rhode Island House of Representatives

I am submitting this report to you in fulfillment of the requirements set forth in legislation approved by the General Assembly in June 2012.¹

The terms of that legislation, codified at Rhode Island General Laws (RIGL) § 3-10-5(b), require that the Tax Administrator, on or before May 1, prepare and submit to you a report showing total sales of alcoholic beverages, sales tax collections, and excise tax collections, by county, involving Class A licensees in Rhode Island for the preceding calendar year.

This report draws its data chiefly from annual reports recently filed with the Division of Taxation by Class A licensees authorized to sell alcoholic beverages in Rhode Island. Class A licensees must file their annual reports with the Division by February 1.

Please let me know if you have any questions or require additional information.

Sincerely yours,

David M. Sullivan
Rhode Island Tax Administrator

¹ Rhode Island Public Law 2012, ch. 241, art. 21, § 15 (amended by P.L. 2013, ch. 144, art. 9, § 9, and P.L. 2014, ch. 528, § 1).

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“Each Class A licensee authorized to sell intoxicating beverages at wholesale or retail in this state shall file an annual report on or before February 1 with the division of taxation in the form required by the tax administrator. Such report shall include, but not be limited to, total sales of alcoholic beverages, sales tax, and excise tax collections on such sales for the immediately preceding calendar year. Annually, on or before May 1, the tax administrator shall prepare and submit to the chairs of the house and senate finance committees a report reflecting data from the annual reports submitted by said licensee to the division of taxation. The tax administrator’s report shall compile total sales of alcoholic beverages, sales tax, and excise tax collections by county.”

-- Rhode Island General Laws § 3-10-5(b)

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Executive summary

Gross sales of alcoholic beverages by liquor stores in Rhode Island in calendar year 2014 increased compared with calendar year 2013.² At the same time, net taxable sales by liquor stores in Rhode Island decreased. Consequently, the amount of Rhode Island sales tax collected and remitted by liquor stores also declined.

Rhode Island has in statute a sales tax exemption for wine and spirits sold at liquor stores. In 2013, the exemption was in force for one month (December). In 2014, the exemption was in place for the entire year.

The Division of Taxation believes that the exemption contributed to the increase in gross sales of alcoholic beverages as well as to the decrease in net taxable sales and the decrease in sales tax collections.

	2013	2014	Difference
Gross sales of alcoholic beverages by liquor stores	\$ 316.5	\$ 358.8	+ 13.4 %
Net taxable sales of alcoholic beverages by liquor stores	\$ 289.9	\$ 136.5	- 52.9 %
Sales tax collected and remitted by liquor stores	\$ 20.3	\$ 9.6	- 52.7 %
Excise tax on sales by wholesalers to liquor stores*	\$ 10.1	\$ 15.6	+ 54.5 %

Figures are rounded and are for calendar year.
* Wholesalers/distributors pay excise tax on alcoholic beverages they sell, net of inventory, to liquor stores.

- Gross sales of alcoholic beverages by liquor stores in Rhode Island totaled \$358.8 million in calendar year 2014, compared with \$316.5 million in CY 2013, a 13.4 percent increase.³
- Net taxable sales of alcoholic beverages by liquor stores in Rhode Island – in other words, sales after taking into account deductions and exemptions, including the exemption for wine and spirits – totaled approximately \$136.5 million in calendar year 2014, compared with \$289.9 million in calendar year 2013, a decrease of 52.9 percent.
- Based on net taxable sales, liquor stores collected and remitted \$9.6 million in Rhode Island sales and use tax in calendar year 2014, compared with \$20.3 million in calendar year 2013, a decrease of 52.7 percent.
- The Division of Taxation estimates that wholesalers/distributors paid a combined total of \$15.6 million in Rhode Island excise tax on alcoholic beverages they sold, net of inventory, to liquor stores in Rhode Island in calendar year 2014, compared with \$10.1 million in calendar year 2013, an increase of 54 percent.

² The Division of Taxation on May 1, 2013, posted its inaugural report on sales and taxation of alcoholic beverages in Rhode Island. Because legislation enacted in June 2013 changed the nature and scope of the reporting requirement, the report posted in 2014 did not contain year-to-year comparisons. However, because the statute has remained largely the same since, the current report is able to reflect year-to-year comparisons.

³ For the “Executive Summary” portion of this report, all figures are rounded.

Scope of report

There are 254 Class A licensees – liquor stores⁴ – in Rhode Island.⁵ Each is required by statute to file an annual sales and use tax return, known as an annual reconciliation.⁶ The returns are due on or before February 1 of each year.⁷

Based on the information contained in such returns, the Tax Administrator is required by statute to prepare and submit a report to the chairs of the House and Senate Finance Committees. The report is due on or before May 1 of each year. It must include the following information:

- total sales of alcoholic beverages by county;
- sales tax collections by county; and
- excise tax collections by county.

This report is therefore broken into three sections:

- 1.) gross sales of alcoholic beverages;
- 2.) sales tax collections (based on net taxable sales of alcoholic beverages); and
- 3.) excise tax (paid by wholesalers/distributors).

The appendices contain additional information.

⁴ Liquor stores are also known as “package stores.”

⁵ In general, a retailer with a Class A license is authorized to store and sell alcoholic beverages on premises, under certain conditions. Additional information is available in RIGL § 3-7-1 and § 3-7-3.

⁶ RIGL § 3-10-5(b). The return is due on Division of Taxation Form T-204A-Annual. The annual reconciliation for liquor stores can be filed only on paper.

⁷ Because February 1 fell on a Sunday in 2015, the due date was the following business day, February 2.

1.) Gross sales of alcoholic beverages by liquor stores

Of the 254 Class A licensees, a total of 241 filed annual reconciliation returns with the Division of Taxation as of April 10, 2015. Thus, approximately 95 percent of licensees filed annual returns with the agency, while approximately 5 percent did not.

The 13 Class A licensees that were delinquent in the filing of annual reconciliation returns as of April 10, 2015, make up less than 2 percent of total sales activity. Thus, the Division of Taxation is confident that the data contained in this report covers more than 98 percent of total sales activity.

Based on that information, the Division of Taxation estimates that gross sales of alcoholic beverages at liquor stores in Rhode Island in calendar year 2014 totaled approximately \$358.8 million.⁸ That represents a 13.4 percent increase over calendar year 2013. (Please see Table 2.)

	2013	2014	Difference
Gross sales of alcoholic beverages by liquor stores	\$ 316.5	\$ 358.8	+ 13.4 %

Calendar-year figures are rounded, are for sales at liquor stores only – before deductions and exemptions, and are based on annual reconciliation reports filed by stores with Division of Taxation.

Focusing solely on 2014, wine and spirit sales accounted for approximately \$221.6 million, or 62 percent of gross sales. (Please see Table 3.) Beer and malt sales accounted for approximately \$137.2 million, or 38 percent of the total.

Of the \$358.8 million in gross sales of alcoholic beverages by liquor stores in calendar year 2014, Providence County accounted for the largest portion – approximately \$174.3 million, or 49 percent. Bristol County accounted for the smallest portion – approximately \$13.8 million, or 3.8 percent.

County	Wine & Spirit Sales	Beer & Malt Sales	Total Alcoholic Beverage Sales
Providence	\$ 105,114,646	\$ 69,189,159	\$ 174,303,805
Kent	46,780,978	27,479,533	74,260,511
Washington	38,494,917	23,114,153	61,609,069
Newport	22,270,336	12,549,966	34,820,302
Bristol	8,945,413	4,844,625	13,790,038
TOTAL	\$ 221,606,289	\$ 137,177,436	\$ 358,783,725

Figures are for sales in calendar year at liquor stores only, before deductions and exemptions, and are based on annual reconciliation reports filed by stores with Division of Taxation.

⁸ Figures in tables in this report may not sum to totals due to rounding.

Net taxable sales of alcoholic beverages

The Division of Taxation estimates that net taxable sales of alcoholic beverages at liquor stores in Rhode Island in calendar year 2014 totaled approximately \$136.5 million.⁹ That represents a 52.9 percent decline from calendar year 2013. (Please see Table 4.) The sales tax exemption for wine and spirits was in force for all of calendar year 2014, but for only one month in calendar year 2013.

	2013	2014	Difference
Net taxable sales of alcoholic beverages by liquor stores	\$ 289.9	\$ 136.5	- 52.9 %

Calendar-year figures are for sales in Rhode Island at liquor stores only, after deductions and exemptions, and are based on annual reconciliation reports filed by stores with Division of Taxation.

Of the \$136.5 million in net taxable sales of alcoholic beverages at liquor stores in Rhode Island in calendar year 2014, Providence County accounted for the largest portion – approximately \$68.8 million, or 50 percent. Bristol County accounted for the smallest portion, approximately \$4.8 million, or 3.5 percent. (Please see Table 5.)

County	Net taxable sales	Total sales tax	County rank:
Providence	\$ 68,756,205	\$ 4,812,934	1
Kent	27,445,321	1,921,172	2
Washington	23,094,120	1,616,588	3
Newport	12,448,759	871,413	4
Bristol	4,773,724	334,161	5
Total:	\$ 136,518,129	\$ 9,556,269	

Calendar-year figures are for sales in Rhode Island at liquor stores only, after deductions and exemptions, and are based on annual reconciliation reports filed by stores with Division of Taxation.

⁹ “Net taxable sales” generally means gross sales after deductions for certain nontaxable items, including re-sales mainly to caterers (who charge sales tax to end users); sales to tax-exempt federal and state government agencies; sales to tax-exempt nonprofit organizations; and – for December 2013 – the sale of wine and spirits. The sale of wine and spirits was exempt from the sales tax for all of calendar year 2014.

2.) Sales tax collections

Table 5 also shows that Rhode Island liquor stores collected and remitted a total of approximately \$9.6 million in Rhode Island sales tax in 2014 on \$136.5 million in net taxable sales of alcoholic beverages.

Of that total, Providence County accounted for approximately \$4.8 million in sales tax, or approximately 50 percent of the total. Liquor stores in Bristol County in the aggregate paid the least of all the five counties in sales tax: approximately \$334,161, or approximately 3.5 percent of the total statewide.

The \$9.6 million in sales tax collected and remitted by Rhode Island liquor stores in Rhode Island in 2014 was lower than in 2013. (Please see Table 6.¹⁰) In 2014, the sales tax exemption for wine and spirits was in effect for the full year. In 2013, the exemption was in effect for one month (December).

	2013	2014	Difference
Sales tax collected and remitted by liquor stores	\$ 20.3	\$ 9.6	- 52.7 %

Figures are for calendar years and are rounded.

Exemption for wine, spirits

Legislation enacted on July 3, 2013,¹¹ temporarily exempted wine and spirits sold at liquor stores from Rhode Island sales and use tax. The exemption was for a 16-month period – from December 1, 2013, through March 31, 2015.

Under legislation enacted June 19, 2014,¹² that exemption was extended for three months, through June 30, 2015. As a consequence, the exemption was put in place for all of fiscal year 2015.

Because wine and spirits sold at liquor stores in Rhode Island were exempt from the Rhode Island 7 percent sales and use tax for all of calendar year 2014, the “net taxable sales” in Table 5 are net of sales of wine and spirits. In total, liquor stores in Rhode Island reported \$221 million in gross sales of wine and spirits for calendar year 2014, as Table 7 shows.

¹⁰ Table 6 provides summary information. Table 5 includes data by county.

¹¹ Rhode Island Public Law 2013, ch. 144, art. 9, § 9, added an exemption to RIGL § 44-18-30, “Gross receipts exempt from sales and use taxes.” The exemption applied to the sale and storage, use, or other consumption in Rhode Island of alcoholic beverages from December 1, 2013, through March 31, 2015 – although beer and malt beverages continued to be subject to sales and use tax during that period. The legislation enacted in 2013 also stated that alcoholic beverages “shall not be subject to minimum markup” from December 1, 2013, through March 31, 2015.

¹² Rhode Island Public Law 2014, ch. 145, art. 12, § 9.

Because of the exemption for sales of wine and spirits, Rhode Island forfeited approximately \$15.5 million in sales tax on such sales for 2014.

<i>County</i>	<i>Gross sales of wine & spirits</i>	<i>% of total sales of alcoholic beverages</i>
Providence	\$ 105,114,646	47.4%
Kent	46,780,978	21.1%
Washington	38,494,917	17.4%
Newport	22,270,336	10.0%
Bristol	8,945,413	4.0%
Total:	\$ 221,606,289	100.0%

Calendar-year figures are for sales in Rhode Island at liquor stores only and are based on annual reconciliation reports filed by stores with the Division of Taxation. Amounts may not sum to totals due to rounding.

3.) Excise tax

Wholesalers/distributors of alcoholic beverages are subject to Rhode Island’s alcoholic beverage excise tax and must also file annual reconciliation returns.¹³ There are 27 active wholesalers/distributors of alcoholic beverages in Rhode Island.¹⁴ Of those, three were delinquent in filing their annual reconciliation returns as of April 10, 2015.

The delinquent filers represented approximately 11 percent of all filers. Furthermore, the delinquent filers make up less than 0.2 percent of total sales activity. Thus, the Division of Taxation is confident that the excise tax data contained in this report covers more than 99 percent of total sales activity.

Excise taxes on a number of categories of alcoholic beverages have temporarily increased – effective July 1, 2013, through June 30, 2015. Among the categories affected by the increase are malt beverages (including beer), and spirits – such as whiskey, gin, rum, and brandy – containing alcohol measuring more than 30 proof. (Please see Table 8.)

¹³ The excise tax applies to manufacturers; wholesalers/distributors pay a fee equal to the tax. The levy is referred to as a “manufacturing tax” in some statutes, an “import service fee” on Rhode Island Division of Taxation forms.

¹⁴ Wholesalers/distributors are sometimes referred to as importers.

	Previous tax rates	Current tax rates
Still wines	\$ 0.60	\$ 1.40
Still wines (Rhode Island fruit)	0.30	0.30
Sparkling wines	0.75	0.75
Whiskey, other distilled spirits	3.75	5.40
Low proof distilled spirits	1.10	1.10
Ethyl alcohol (for beverage purposes)	7.50	7.50
Ethyl alcohol (for non-beverage use)	0.08	0.08
Malt beverages, including beer	3.00	3.30

- All taxes are per gallon, except tax on malt beverages, which is per barrel (a barrel equals 31 gallons).
- "Previous tax rates" were in effect through June 30, 2013 and will apply on and after July 1, 2015.
- "Current tax rates" are in effect July 1, 2013, through June 30, 2015.
- Still wines made entirely from fruit grown in Rhode Island continue to be taxed at 30 cents a gallon.
- "Low proof" spirits contain alcohol measuring 30 proof or less.
- Tax applies to manufacturers; wholesalers/distributors pay fee equal to applicable tax rate.
- Beer brewed in-state and meeting certain other conditions may qualify for limited tax exemption.

RIGL § 3-10-5(b) requires the Division of Taxation to report excise tax collections by county. For calendar year 2014, wholesalers/distributors paid a combined total of approximately \$15.6 million in Rhode Island excise tax on alcoholic beverages they sold, net of inventory, to liquor stores in Rhode Island.¹⁵ That compares with approximately \$10.1 million in calendar year 2013, an increase of 54 percent. (Please see Table 9.)

	2013	2014	Difference
Tax paid by wholesalers	\$ 10.1	\$ 15.6	+ 54.5 %

Figures are rounded, for calendar year, and are based on reports filed by wholesalers/distributors with Division of Taxation. Current tax rates were in effect for one-half of calendar year 2013, all of calendar year 2014.

The Rhode Island sales tax exemption on wine and spirits in 2014 applied at the retail level – on sales by liquor stores to consumers. There was no exemption on wine and spirits in 2014 sold at the wholesale level – sales by wholesalers/distributors to liquor stores.

Thus, in summary, Rhode Island forfeited approximately \$15.5 million in sales tax in 2014 due to the sales tax exemption on wine and spirits sold at retail. However, that was offset by a \$5.5 million increase in excise tax revenue for 2014.

¹⁵ To meet the requirements of RIGL § 3-10-5(b), the Division of Taxation had to make certain assumptions for versions of this report published in prior years - including, for example, what percentage of total sales by wholesalers/distributors were made to liquor stores. However, due to a revision of the Division of Taxation's annual reconciliation form, that issue has been resolved; the assumptions are no longer needed.

Table 10. Alcoholic beverage excise taxes by county, 2014

<i>County</i>	<i>Excise tax</i>
Providence	\$ 7,728,745
Kent	3,259,672
Washington	2,604,284
Newport	1,434,602
Bristol	570,171
Total:	\$ 15,597,474

Tax paid by wholesalers/distributors on sales made to liquor stores in Rhode Island, based on reports filed by wholesalers/distributors with Division of Taxation.

Of the approximately \$15.6 million in excise tax paid by wholesalers/distributors on alcoholic beverages sold to liquor stores in calendar year 2014, Providence County accounted for the largest portion – approximately \$7.7 million, or 50 percent. Bristol County accounted for the smallest portion – approximately \$570,000, or 3.7 percent of the statewide total.

Alcoholic Beverages

CHAPTER 3-10 Taxation of Beverages

SECTION 3-10-5

§ 3-10-5 Information supplemental to returns – Audit of books. – (a) The tax administrator may at any time request further information from any person or from the officers and employees of any corporation that he or she may deem necessary to verify, explain, or correct any return made in pursuance of the provisions of this chapter, and for the like purpose, the administrator or his or her authorized agent may examine the books of account of that person or corporation during business hours.

(b) Each Class A licensee authorized to sell intoxicating beverages at wholesale or retail in this state shall file an annual report on or before February 1 with the division of taxation in the form required by the tax administrator. Such report shall include, but not be limited to, total sales of alcoholic beverages, sales tax, and excise tax collections on such sales for the immediately preceding calendar year. Annually, on or before May 1, the tax administrator shall prepare and submit to the chairs of the house and senate finance committees a report reflecting data from the annual reports submitted by said licensee to the division of taxation. The tax administrator's report shall compile total sales of alcoholic beverages, sales tax, and excise tax collections by county.

History of Section.

(P.L. 1933, ch. 2013, § 44; G.L. 1938, ch. 167, § 4; impl. am. P.L. 1939, ch. 660, § 70; G.L. 1956, § 3-10-5; P.L. 2012, ch. 241, art. 21, § 15; P.L. 2013, ch. 144, art. 9, § 9; P.L. 2014, ch. 528, § 1.)

Appendix B: Expanded tables

2014 Alcoholic Beverage Sales Tax Report

County	Gross Sales - Alcoholic Beverages			Sales Tax Deductions Related to Alcoholic Beverages						Net taxable Alcoholic Sales	
	Wine & Spirit Sales	Beer & Malt Sales	Total Alcoholic Beverage Sales	Resale	Interstate	Fed & State	Other Exempt	Wine & Spirits	Total Deduction	Alcoholic Sales	Sales Tax
Bristol	8,945,413.06	4,844,624.82	13,790,037.88	0.00	0.00	0.00	70,900.38	8,945,413.06	9,016,313.44	4,773,724.44	334,160.71
Kent	46,780,977.75	27,479,532.97	74,260,510.72	0.00	6,434.81	0.00	40,064.91	46,768,689.75	46,815,189.47	27,445,321.25	1,921,172.49
Newport	22,270,336.08	12,549,966.38	34,820,302.46	220,888.61	0.00	182,590.03	95,430.94	21,872,633.98	22,371,543.56	12,448,758.90	871,413.12
Providence	105,114,645.58	69,189,159.44	174,303,805.02	310,114.39	40,148.58	0.00	141,873.86	105,065,463.42	105,547,600.25	68,756,204.77	4,812,934.33
Washington	38,494,916.64	23,114,152.51	61,609,069.15	0.00	0.00	0.00	20,031.91	38,494,917.38	38,514,949.29	23,094,119.86	1,616,588.39
TOTAL RI	221,606,289.11	137,177,436.12	358,783,725.23	531,003.00	46,583.39	182,590.03	368,302.00	221,137,117.59	222,265,596.01	136,518,129.22	9,556,269.04

2013 Alcoholic Beverage Sales Tax Report

County	Gross Sales - Alcoholic Beverages			Sales Tax Deductions Related to Alcoholic Beverages						Net taxable Alcoholic Sales	
	Wine & Spirit Sales	Beer & Malt Sales	Total Alcoholic Beverage Sales	Resale	Interstate	Fed & State	Other Exempt	Wine & Spirits (Dec only)	Total Deduction	Alcoholic Sales	Sales Tax
Bristol	7,764,099.42	4,274,555.35	12,038,654.77	0.00	0.00	0.00	340,807.85	963,373.14	1,304,180.99	10,734,473.78	751,413.16
Kent	40,415,907.24	23,419,675.19	63,835,582.43	0.00	8,813.35	321,147.80	169,624.02	4,450,249.02	4,949,834.19	58,885,748.24	4,122,002.38
Newport	20,097,205.68	11,312,788.02	31,409,993.70	440,895.20	11,904.78	287,557.62	126,491.91	2,052,036.21	2,918,885.72	28,491,107.98	1,994,377.56
Providence	89,849,823.86	60,988,265.57	150,838,089.43	654,515.63	260,451.08	0.00	498,952.64	11,968,511.48	13,382,430.83	137,455,658.60	9,621,896.10
Washington	37,940,613.23	20,390,612.28	58,331,225.51	50,575.23	0.00	0.00	29,144.54	3,920,095.75	3,999,815.52	54,331,409.99	3,803,198.70
TOTAL RI	196,067,649.43	120,385,896.41	316,453,545.84	1,145,986.06	281,169.21	608,705.42	1,165,020.96	23,354,265.60	26,555,147.25	289,898,398.59	20,292,887.90

% Difference between 2013 & 2014

County	Gross Sales - Alcoholic Beverages			Sales Tax Deductions Related to Alcoholic Beverages						Net taxable Alcoholic Sales	
	Wine & Spirit Sales	Beer & Malt Sales	Total Alcoholic Beverage Sales	Resale	Interstate	Fed & State	Other Exempt	Wine & Spirits	Total Deduction	Alcoholic Sales	Sales Tax
Bristol	15.22%	13.34%	14.55%	N/A	N/A	N/A	N/A	N/A	N/A	-55.53%	-55.53%
Kent	15.75%	17.34%	16.33%	N/A	N/A	N/A	N/A	N/A	N/A	-53.39%	-53.39%
Newport	10.81%	10.94%	10.86%	N/A	N/A	N/A	N/A	N/A	N/A	-56.31%	-56.31%
Providence	16.99%	13.45%	15.56%	N/A	N/A	N/A	N/A	N/A	N/A	-49.98%	-49.98%
Washington	1.46%	13.36%	5.62%	N/A	N/A	N/A	N/A	N/A	N/A	-57.49%	-57.49%
TOTAL RI	13.03%	13.95%	13.38%	N/A	N/A	N/A	N/A	N/A	N/A	-52.91%	-52.91%

Excise tax/import service fee paid by wholesalers/distributors/manufacturers on alcoholic beverages, by county, for calendar year 2014:

	Bristol County	Kent County	Newport County	Providence County	Washington County	TOTAL FEE
DISTILLED SPIRITS	\$ 310,338.04	\$ 1,841,566.70	\$ 753,754.60	\$ 4,797,532.89	\$ 1,463,822.85	\$ 9,167,015.07
LOW PROOF DISTILLED SPIRITS	\$ 3,161.96	\$ 21,206.07	\$ 7,835.61	\$ 50,019.14	\$ 17,182.35	\$ 99,405.13
ETHYL ALCOHOL	\$ 583.33	\$ 1,167.60	\$ 2,478.31	\$ 9,971.44	\$ 1,490.05	\$ 15,690.74
STILL WINE	\$ 200,623.38	\$ 1,070,333.65	\$ 510,885.65	\$ 1,926,899.20	\$ 844,799.19	\$ 4,553,541.06
SPARKLING WINE	\$ 3,124.70	\$ 16,275.18	\$ 15,483.18	\$ 55,436.80	\$ 15,360.89	\$ 105,680.75
PACKAGED BEER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MALT BEVERAGE BARRELS	\$ 52,387.12	\$ 309,131.04	\$ 144,231.78	\$ 898,641.14	\$ 261,707.46	\$ 1,666,098.54
TOTAL IMPORT FEE	\$ 570,218.52	\$ 3,259,680.25	\$ 1,434,669.14	\$ 7,738,500.61	\$ 2,604,362.78	\$ 15,607,431.29

Excise tax/import service fee paid by wholesalers/distributors/manufacturers on alcoholic beverages, by county, for calendar year 2013:

	Bristol County	Kent County	Newport County	Providence County	Washington County	TOTAL FEE
DISTILLED SPIRITS	\$ 975,508	\$ 1,030,864	\$ 533,989	\$ 2,584,772	\$ 867,166	\$ 5,992,298
LOW PROOF DISTILLED SPIRITS	\$ 14,081	\$ 13,891	\$ 6,490	\$ 33,256	\$ 10,454	\$ 78,172
ETHYL ALCOHOL	\$ 12,492	\$ -	\$ -	\$ -	\$ -	\$ 12,492
STILL WINE	\$ 303,457	\$ 518,534	\$ 294,790	\$ 982,129	\$ 421,815	\$ 2,520,725
SPARKLING WINE	\$ 12,748	\$ 9,512	\$ 9,023	\$ 20,965	\$ 8,550	\$ 60,798
PACKAGED BEER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MALT BEVERAGE BARRELS	\$ 47,179	\$ 255,842	\$ 143,832	\$ 731,931	\$ 212,201	\$ 1,390,985
TOTAL IMPORT FEE	\$ 1,365,466	\$ 1,828,643	\$ 988,124	\$ 4,353,054	\$ 1,520,186	\$ 10,055,472

Note: Prior years' reports are available at the Division of Taxation website:

<http://www.tax.ri.gov/reports/index.php>

Also online is the Division of Taxation's annual reconciliation form involving sales of alcoholic beverages:

http://www.tax.ri.gov/taxforms/sales_excise/sales_use.php