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# Sales and Taxation of Alcoholic Beverages

Tax Administrator's Report



STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue

# Sales and Taxation of Alcoholic Beverages

## About This Report

This report presents the total sales of alcoholic beverages, sales tax collections, and excise tax collections for Class A licensees in Rhode Island for the 2021 calendar year by county. During the 2021 calendar year, Rhode Island had 245 active Class A licensees (liquor stores). All Class A licensees are required by statute to file an annual sales and use tax return (annual reconciliation) on or before February 1<sup>st</sup> of each year.

Based on the information provided in annual sales and use tax returns, the Tax Administrator is required by [Rhode Island General Laws § 3-10-5](#) to prepare this report. The report is to be submitted to the chairs of the House and Senate Finance Committees on or before May 1 of each year.

The report must include the following information:

- Total sales of alcoholic beverages by county.
- Sales tax collections by county.
- Excise tax collections by county.

In accordance with the statutory reporting requirements, this report is organized into four main sections:

- 1.) Gross sales of alcoholic beverages.
- 2.) Sales tax collections (based on net taxable sales of alcoholic beverages).
- 3.) Excise tax (paid by wholesalers/distributors).
- 4.) Additional information.

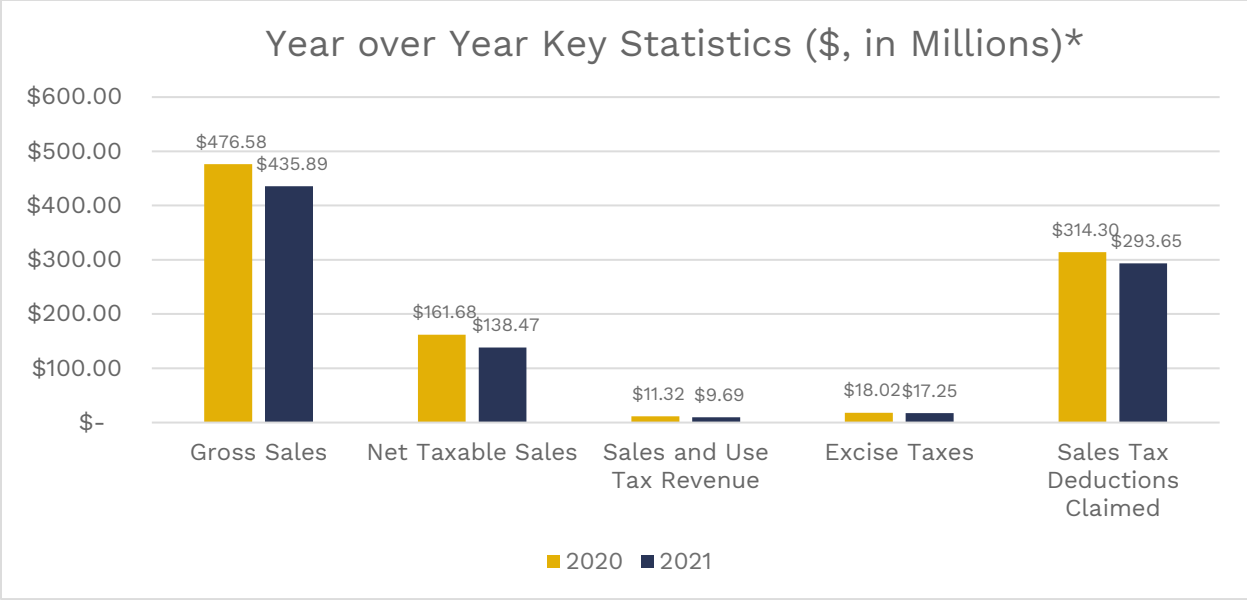
## A note on accuracy

The Rhode Island Division of Taxation upholds the highest standards in data accuracy.

The data in this report should be interpreted and utilized carefully. Two factors have the potential to profoundly impact the precision and completeness of the data used in this report:

- In accordance with statute, this report is based on annual returns (“annual reconciliations”) as filed by liquor stores and wholesalers. Returns are assumed to be complete and accurate unless determined otherwise through the audit process.
- While liquor stores and wholesalers are required to file annual reconciliations by statute, as of the completion of this report, approximately 11.69% have failed to file their 2021 returns. The data from those entities cannot be included in this report – which may affect the results presented in this report.

Please note, these challenges may impact any conclusions drawn from the report.



\* "Sales Tax Deductions Claimed" means deduction for wine & spirits, which are exempt from sales tax.

## Key Findings

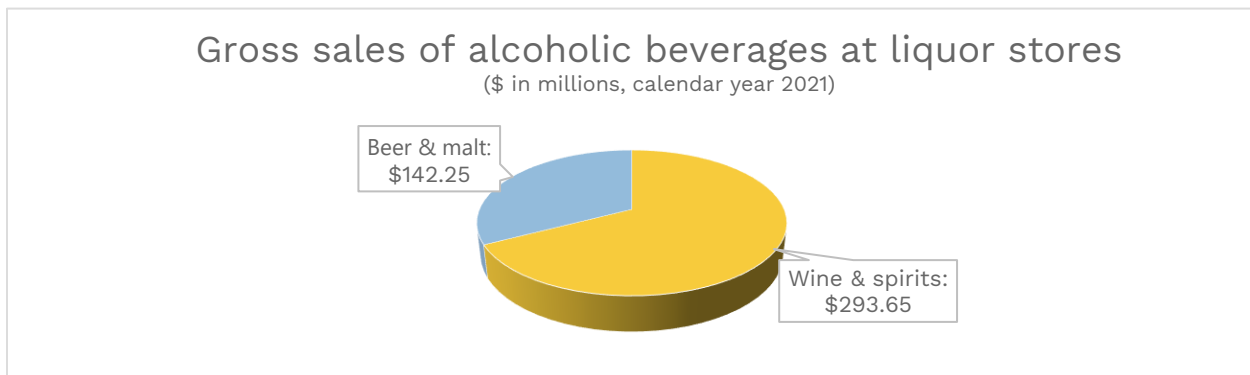
- Gross sales of alcoholic beverages by liquor stores in Rhode Island totaled \$435.89 million in calendar year 2021, compared with \$476.58 million in calendar year 2020, a decrease of 8.54%.
- Net taxable sales of alcoholic beverages by liquor stores in Rhode Island – in other words, sales after considering deductions and exemptions, including the exemption for wine and spirits – totaled approximately \$138.47 million in calendar year 2021, compared with \$161.68 million in calendar year 2020, a decrease of 14.35%.
- Liquor stores collected and remitted \$9.69 million in sales and use tax in calendar year 2021, compared with \$11.32 million in Rhode Island sales and use tax in calendar year 2020, a decrease of 14.35%. (The tax rate for each year was 7%.)
- The Division of Taxation estimates that wholesalers/distributors paid a combined total of approximately \$17.25 million in Rhode Island excise tax on alcoholic beverages they sold, net of inventory, to liquor stores in Rhode Island in calendar year 2021, compared with \$18.02 million in calendar year 2020, a decrease of 4.28%.
- Liquor stores claimed, in the aggregate, a sales tax deduction – related to the sales tax exemption for wine and spirits – of \$293.65 million in 2021, compared with \$314.3 million in 2020, a decrease of 6.57%.
- Based on those deductions, and on the Rhode Island sales and use tax rate of 7%, the Division of Taxation estimates that Rhode Island forfeited approximately \$20.56 million in sales tax revenue in 2021 related to the sales tax exemption for wine and spirits sold at liquor stores, compared with \$22 million in sales tax revenue in 2020 related to the same exemption.

# Alcohol Sales by Liquor Stores

## Section Overview

The Division of Taxation estimates that gross sales of alcoholic beverages at liquor stores in Rhode Island in calendar year 2021 totaled approximately \$435.89 million, which represents an 8.54% decrease over calendar year 2020.

- Wine and spirit sales accounted for approximately \$293.65 million, approximately 67.37%, of gross sales of alcoholic beverages by liquor stores in calendar year 2021.
- Beer and malt sales accounted for approximately \$142.25 million, or 32.63%, of gross sales of alcoholic beverages by liquor stores in calendar year 2021. (Rhode Island’s sales tax exemption applies to wine and spirit sales, not to beer and malt sales.)
- Of the approximately \$435.89 million in gross sales of alcoholic beverages by liquor stores in calendar year 2021, Providence County accounted for the largest portion – approximately \$202.77 million. Bristol County accounted for the smallest portion – approximately \$19.8 million.



Gross sales of alcoholic beverages by county, by year				
County	2020	2021	\$ Difference	% Difference
Bristol	\$19,863,347.82	\$19,795,244.36	(\$68,103.46)	-0.34%
Kent	\$98,241,757.50	\$87,236,714.14	(\$11,005,043.36)	-11.20%
Newport	\$47,008,617.35	\$41,260,781.59	(\$5,747,835.76)	-12.23%
Providence	\$226,423,668.82	\$202,770,829.17	(\$23,652,839.65)	-10.45%
Washington	\$85,042,720.47	\$84,831,271.84	(\$211,448.63)	-0.25%
<b>Total</b>	<b>\$476,580,111.96</b>	<b>\$435,894,841.10</b>	<b>(\$40,685,270.86)</b>	<b>-8.54%</b>

Aggregate amounts for calendar year 2020 and calendar year 2021, from unaudited reports by licensees.

# 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 2021 totaled approximately \$138.47 million. That represents a 14.35% decrease from calendar year 2020. The sales tax exemption for wine and spirits in place for all of calendar years 2020 and 2021.

<b>Net taxable sales of alcoholic beverages at liquor stores, by year</b> (dollars in millions)			
	2020	2021	% Difference
Net taxable sales of alcoholic beverages by liquor stores	\$161.68	\$138.47	-14.35%
Calendar-year numbers are rounded, 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 the Division of Taxation.			

Of the \$138.47 million in net taxable sales of alcoholic beverages at liquor stores in Rhode Island in calendar year 2021, Providence County accounted for the largest portion – approximately \$65.37 million. Bristol County accounted for the smallest portion, approximately \$5.96 million.

<b>Net taxable sales of alcoholic beverages, by county, by year</b>				
County	2020	2021	\$ Difference	% Difference
Bristol	\$6,366,704.91	\$5,962,654.19	(\$404,050.72)	-6.35%
Kent	\$34,027,128.16	\$26,685,784.34	(\$7,341,343.82)	-21.57%
Newport	\$14,880,160.62	\$13,556,597.31	(\$1,323,563.31)	-8.89%
Providence	\$78,486,920.90	\$65,367,369.53	(\$13,119,551.37)	-16.72%
Washington	\$27,917,825.36	\$26,902,371.67	(\$1,015,453.69)	-3.64%
<b>Total</b>	<b>\$161,678,739.95</b>	<b>\$138,474,777.04</b>	<b>(\$23,203,962.91)</b>	<b>-14.35%</b>
Aggregate amounts for calendar year 2020 and calendar year 2021, from unaudited reports by licensees.				

# Sales Tax Collections

## Section Overview

Rhode Island liquor stores collected and remitted a total of approximately \$9.69 million in sales tax on their net taxable sales of alcoholic beverages in 2021, compared with \$11.32 million in 2020, a decrease of approximately 14.35%.

<b>Sales tax collected and remitted by liquor stores, by year</b> (dollars in millions)			
	2020	2021	% Difference
Sales tax collected and remitted by liquor stores	\$11.32	\$9.69	-14.35%
Numbers are for calendar years and are rounded.			

By county in 2021, liquor stores in Providence County collected and remitted the most in sales tax, in the aggregate – approximately \$4.58 million. Liquor stores in Bristol County collected the least, in the aggregate – approximately \$417,386.

<b>Sales tax collected and remitted by liquor stores, by county, by year</b>				
County	2020	2021	\$ Difference	% Difference
Bristol	\$445,669.34	\$417,385.79	(\$28,283.55)	-6.35%
Kent	\$2,381,898.97	\$1,868,004.90	(\$513,894.07)	-21.57%
Newport	\$1,041,611.24	\$948,961.81	(\$92,649.43)	-8.89%
Providence	\$5,494,084.46	\$4,575,715.87	(\$918,368.59)	-16.72%
Washington	\$1,954,247.78	\$1,883,166.02	(\$71,081.76)	-3.64%
<b>Total</b>	<b>\$11,317,511.79</b>	<b>\$9,693,234.39</b>	<b>(\$1,624,277.40)</b>	<b>-14.35%</b>
Aggregate amounts for calendar year 2020 and calendar year 2021, from unaudited reports by licensees.				

For both 2020 and 2021, the sales tax exemption for wine and spirits was in effect for the full year.

# Exemption for Wine and Spirits

Legislation enacted on July 3, 2013 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, that exemption was extended for three months, through June 30, 2015. Under legislation enacted on June 30, 2015, the exemption was made permanent.

With respect to wine and spirit sales as listed on annual reconciliation returns, liquor stores in the aggregate claimed a sales and use tax deduction of approximately \$293.65 million in 2021, compared with \$314.3 million for 2020, a decrease of approximately 6.57%.

<b>Sales of wine and spirits, deducted on liquor store sales tax reconciliations, by year</b> (dollars in millions)			
	2020	2021	% Difference
Sales of wine and spirits, deducted via exemption	\$314.3	\$293.65	-6.57%
Dollar amounts are for calendar years and are rounded.			

By county in 2021, liquor stores in Providence County in the aggregate claimed the highest deduction for wine and spirits under the wine-and-spirits exemption, at approximately \$133.96 million. Liquor stores in Bristol County in the aggregate had the lowest deduction for wine and spirits, at approximately \$13.79 million.

<b>Sale of wine and spirits, deducted on liquor store sales tax reconciliations, by county, by year</b>				
County	2020	2021	\$ Difference	% Difference
Bristol	\$13,491,058.58	\$13,786,433.94	\$295,375.36	2.19%
Kent	\$64,181,271.71	\$60,533,551.77	(\$3,647,719.94)	-5.68%
Newport	\$32,047,321.85	\$27,590,181.46	(\$4,457,140.39)	-13.91%
Providence	\$147,537,484.69	\$133,963,042.94	(\$13,574,441.75)	-9.20%
Washington	\$57,038,852.46	\$57,772,934.70	\$734,082.24	1.29%
<b>Total</b>	<b>\$314,295,989.29</b>	<b>\$293,646,144.81</b>	<b>(\$20,649,844.48)</b>	<b>-6.57%</b>
Aggregate amounts for calendar year 2020 and calendar year 2021, from unaudited reports by licensees.				



# Forgone Sales Tax Revenue

The Division of Taxation estimates that Rhode Island forfeited approximately \$20.56 million in sales tax revenue because of the sales tax exemption on wine and spirit sales for 2021, compared with \$22.0 million in sales tax revenue in 2020 related to the same exemption.

<b>Estimate of forgone sales tax revenue, by county, calendar year 2021</b>		
County	Wine and spirit sales deducted on store returns	An estimate of forgone sales tax revenue
Bristol	\$13,786,433.94	\$965,050.38
Kent	\$60,533,551.77	\$4,237,348.62
Newport	\$27,590,181.46	\$1,931,312.70
Providence	\$133,963,042.94	\$9,377,413.01
Washington	\$57,772,934.70	\$4,044,105.43
<b>Total</b>	<b>\$293,646,144.81</b>	<b>\$20,555,230.14</b>
Amounts above are for calendar year 2021.		

# Excise Tax

## Section Overview

Wholesalers/distributors of alcoholic beverages are subject to Rhode Island’s alcoholic beverage excise tax and must also file annual reconciliation returns.

Excise taxes on a number of categories of alcoholic beverages increased – effective July 1, 2013, through June 30, 2015. Among the categories affected by the increase were malt beverages (including beer), and spirits – such as whiskey, gin, rum, and brandy – containing alcohol measuring more than 30 proof. The increases were initially intended to be temporary, but were made permanent under legislation enacted June 30, 2015, effective July 1, 2015.

<b>Excise tax per gallon on wholesalers/distributors and manufacturers</b>		
	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.
- “Current tax rates” took effect July 1, 2013.
- 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.
- In-state breweries and distilleries meeting certain other conditions may qualify for limited tax exemption.
- See Rhode Island General Laws § 3-10-1.

# Excise Tax by County

For calendar year 2021, wholesalers/distributors paid a combined total of approximately \$17.25 million in Rhode Island excise tax on alcoholic beverages they sold, net of inventory, to liquor stores in Rhode Island. That compares with approximately \$18.02 million in calendar year 2020, a decrease of 4.28%.

<b>Alcoholic beverage excise taxes, 2021 vs. 2020</b> (dollars in millions)			
	2020	2021	Difference
Excise tax on sales by wholesalers to liquor stores*	\$18.02	\$17.25	-4.28%
Dollar amounts are rounded, for calendar year, and are based on reports filed by wholesalers/distributors with the Division of Taxation.			
* Wholesalers/distributors pay excise tax on alcoholic beverages they sell, net of inventory, to liquor stores.			

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

Of the approximately \$17.25 million in excise tax paid by wholesalers/distributors on alcoholic beverages sold to liquor stores in calendar year 2021, Providence County accounted for the largest portion – approximately \$8.82 million. Bristol County accounted for the smallest portion – approximately \$619,877.

<b>Alcoholic beverage excise taxes, by county, by year*</b>				
County	2020	2021	\$ Difference	% Difference
Bristol	\$639,963.52	\$619,876.99	(\$20,086.53)	-3.14%
Kent	\$3,769,760.37	\$3,499,677.75	(\$270,082.62)	-7.16%
Newport	\$1,644,584.10	\$1,542,788.29	(\$101,795.81)	-6.19%
Providence	\$9,038,914.81	\$8,822,278.94	(\$216,635.87)	-2.40%
Washington	\$2,925,899.03	\$2,764,160.05	(\$161,738.98)	-5.53%
<b>Total:</b>	<b>\$18,019,121.83</b>	<b>\$17,248,782.02</b>	<b>(\$770,339.81)</b>	<b>-4.28%</b>
Dollar amounts are for calendar year and are based on reports filed by wholesalers/distributors with the Division of Taxation.				
* Wholesalers/distributors pay excise tax on alcoholic beverages they sell, net of inventory, to liquor stores.				

## Additional information

Set forth in this section is a computation for determining whether the forfeited amount in sales tax revenue for the 2021 calendar year has been offset by any increase in excise tax for the same year.

To understand the computation, it is important to recall that excise taxes on certain categories of alcoholic beverages increased effective July 1, 2013 – five months before the sales tax exemption for wine and spirits took effect. The excise tax increase, which is still in effect today, applied to three categories of alcoholic beverages:

- Still wines (not made from fruit grown in Rhode Island);
- Whiskey and other distilled spirits; and
- Malt beverages, including beer.

For the computation, covering the 2021 calendar year, the Division performed two separate calculations:

- 1.) The number of gallons for each of the three categories listed above times the “old” excise tax rate (i.e., the rate in effect prior to July 1, 2013) to determine the total excise tax revenue based on the “old” rate.
- 2.) The number of gallons for each of the three categories listed above times the “new” excise tax rate (i.e., the rate in effect on and after July 1, 2013) to determine the total excise tax revenue based on the “new” rate.

The difference between steps 1 and 2 above, for each of the affected categories, is known as the variance. For the 2021 calendar year, the variance in the aggregate was \$7,786,178.94, or approximately \$7.79 million. Thus, the Division has determined that the approximately \$20.56 million in sales tax revenue forfeited in 2021 because of the sales tax exemption on wine and spirit sales was only partially offset by the approximately \$7.79 million increase (or “variance”) in excise tax revenue attributable solely to the difference between the old excise tax rates and the new (and higher) excise tax rates on the three specific categories of alcoholic beverages.

### Net loss in revenue

Put another way, the net loss in revenue resulting from the sales tax exemption for wine and spirits in calendar year 2021 was approximately \$12.77 million:

- \$20.56 million in sales tax revenue forfeited, less the \$7.79 million variance, equals \$12.77 million.

*Data for the computation is shown in the table that follows. (Note that the table computes the tax for five categories of alcoholic beverages, including the three categories for which the excise tax rate increased.)*

PERIOD	Description	LOW PROOF					Totals	Variance
		SPIRITS	SPIRITS	STILL	SPARK	MALT		
2021	Total Gallons	2,856,222.09	567,242.92	3,700,275.63	246,607.55	17,150,301.70		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 10,710,832.84	\$ 623,967.21	\$ 2,220,165.38	\$ 184,955.66	\$ 1,658,434.17	\$ 15,398,355.26	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 15,423,599.29	\$ 623,967.21	\$ 5,180,385.88	\$ 184,955.66	\$ 1,771,626.17	\$ 23,184,534.20	\$ 7,786,178.94

## Notes on report

For 2021, there were 245 active Class A licensees (liquor stores) required to report sales of alcoholic beverages and related tax information to the Division of Taxation. Of those, a total of 205 filed annual reconciliation returns with the Division of Taxation as of April 28, 2022, while 40 did not. Thus, approximately 83.67% of licensees filed annual returns with the agency, while approximately 16.33% did not. The Class A licensees that were delinquent in the filing of annual reconciliation returns as of April 28, 2022, make up less than 7% of total sales activity. Thus, the Division of Taxation is confident that the data contained in this report covers more than 93% of total sales activity.

For 2021, there were 38 active wholesalers/distributors of alcoholic beverages in Rhode Island. Of those, 26 filed annual reconciliation returns with the Division as of April 28, 2022, while 12 did not. Thus, the filing rate was approximately 68.42% and the delinquency rate approximately 31.58%. The Division of Taxation has determined that the 12 that were delinquent in filing their returns would have showed minimal excise tax had they filed. Furthermore, the delinquent filers make up 1.36% of total sales activity. Thus, the Division of Taxation is confident that the excise tax data contained in this report covers 98.64% of total sales activity.

The reader may note that most of the reported figures for calendar year 2021 represent a modest decrease from calendar year 2020. It is important to note that 2020 sales were significantly above those in 2019. 2021 sales represent what may be a correction in market trends influenced by the COVID-19 pandemic in 2020.

# Appendix

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Statutory Reference

Timeline

Expanded Tables

# Statutory Reference

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## 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.)

# Timeline

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## JUNE 2012

- Legislation is enacted requiring all sellers of alcoholic beverages (wholesalers and retailers, including taverns, bars, liquor stores, and others) to file an annual report to the Division of Taxation by February 1 each year and include their total sales of alcoholic beverages, as well as the sales tax and excise tax collections on such sales.
- The legislation also requires the Tax Administrator to prepare and submit a report on or before May 1 each year, including a compilation of total sales of alcoholic beverages, and the related sales tax and excise tax collections by county.

## JULY 2013

- Legislation is enacted to temporarily increase excise taxes on a number of categories of alcoholic beverages for a 21-month period, from July 1, 2013, through March 31, 2015. Among the categories affected by the increase will be malt beverages (including beer), a number of still wines, and spirits such as whiskey, gin, rum, and brandy containing alcohol measuring more than 30 proof. (The excise tax applies to manufacturers; wholesalers/distributors pay a fee equal to the tax.)
- The legislation also will temporarily exempt, from Rhode Island sales and use tax, all wine and spirits sold at liquor stores (“Class A” licensees under Rhode Island General Laws Title 3). The exemption is to be in force for 16 months, from December 1, 2013, through March 31, 2015. Also during that period, no alcoholic beverages sold at retail will be subject to state’s minimum markup. Beer and other malt beverages will continue to be subject to the sales and use tax.
- Thus, the temporary increase in excise taxes will begin earlier than the temporary sales tax exemption on wine and spirits sold at liquor stores, but will end at the same time.
- The legislation also limits the scope of the annual reporting requirement. Under the June 2012 legislation as enacted, all sellers of alcoholic beverages (wholesalers and retailers, including taverns, bars, liquor stores, etc.) had to make the annual filing. Under the July 2013 legislation as enacted, the annual reporting requirement will apply only to Class A licensees authorized to sell intoxicating beverages at wholesale or retail.



## JUNE 2014

- Legislation is enacted to extend, by three months, the temporary increase in excise taxes. Thus, the increase, which was to have ended March 31, 2015, will be extended through June 30, 2015.
- The legislation also extends, by three months, the temporary sales tax exemption on wine and spirits sold at liquor stores. Thus, the exemption, which was to have ended March 31, 2015, will be extended through June 30, 2015. (Beer and other malt beverages will continue to be subject to the sales and use tax.)

## JUNE 2015

- Legislation is enacted to permanently extend the increases in excise taxes.
- The legislation also permanently exempts from sales and use tax the sale of wine and spirits sold at liquor stores – “Class A” licensees under Rhode Island General Laws Title 3. (The exemption was to have ended June 30, 2015.) Beer and other malt beverages will continue to be subject to the sales and use tax.

# Expanded Tables

## Alcoholic Beverages Sales Tax Reports

2021 alcoholic beverages sales tax report (by county):

County -2021	Wine & Spirit Sales	Beer & Malt Sales	Total Alcoholic Beverage Sales	Resale	Interstate	Fed & State	Other Exempt	Wine & Spirits	Total Alcohol Related Deduction	Net taxable Alcoholic Sales	Sales Tax
Bristol	13,786,433.94	6,008,810.42	\$ 19,795,244.36	-	-	-	46,156.23	\$ 13,786,433.94	\$ 13,832,590.17	\$ 5,962,654.19	\$ 417,385.79
Kent	60,533,551.77	26,703,162.37	\$ 87,236,714.14	-	-	-	17,378.03	\$ 60,533,551.77	\$ 60,550,929.80	\$ 26,685,784.34	\$ 1,868,004.90
Newport	27,590,181.46	13,670,600.13	\$ 41,260,781.59	114,002.82	-	-	-	\$ 27,590,181.46	\$ 27,704,184.28	\$ 13,556,597.31	\$ 948,961.81
Providence	133,963,042.94	68,807,786.23	\$ 202,770,829.17	2,727,057.46	4,541.18	423,883.21	284,934.85	\$ 133,963,042.94	\$ 137,403,459.64	\$ 65,367,369.53	\$ 4,575,715.87
Washington	57,772,934.70	27,058,337.14	\$ 84,831,271.84	71,005.05	-	83,708.86	1,251.56	\$ 57,772,934.70	\$ 57,928,900.17	\$ 26,902,371.67	\$ 1,883,166.02
<b>TOTAL RI</b>	<b>\$ 293,646,144.81</b>	<b>\$ 142,248,696.29</b>	<b>\$ 435,894,841.10</b>	<b>\$ 2,912,065.33</b>	<b>\$ 4,541.18</b>	<b>\$ 507,592.07</b>	<b>\$ 349,720.67</b>	<b>\$ 293,646,144.81</b>	<b>\$ 297,420,064.06</b>	<b>\$ 138,474,777.04</b>	<b>\$ 9,693,234.39</b>

2020 alcoholic beverages sales tax report (by county):

County -2020	Wine & Spirit Sales	Beer & Malt Sales	Total Alcoholic Beverage Sales	Resale	Interstate	Fed & State	Other Exempt	Wine & Spirits	Total Alcohol Related Deduction	Net taxable Alcoholic Sales	Sales Tax
Bristol	13,491,058.58	6,372,289.24	\$ 19,863,347.82	-	-	-	5,584.33	\$ 13,491,058.58	\$ 13,496,642.91	\$ 6,366,704.91	\$ 445,669.34
Kent	64,181,271.71	34,060,485.79	\$ 98,241,757.50	13,198.11	10,002.00	-	10,157.52	\$ 64,181,271.71	\$ 64,214,629.34	\$ 34,027,128.16	\$ 2,381,898.97
Newport	32,047,321.85	14,961,295.50	\$ 47,008,617.35	81,134.88	-	-	-	\$ 32,047,321.85	\$ 32,128,456.73	\$ 14,880,160.62	\$ 1,041,611.24
Providence	147,537,484.69	78,886,184.13	\$ 226,423,668.82	355,480.56	3,942.00	-	39,840.67	\$ 147,537,484.69	\$ 147,936,747.92	\$ 78,486,920.90	\$ 5,494,084.46
Washington	57,038,852.46	28,003,868.01	\$ 85,042,720.47	66,745.48	-	-	19,297.17	\$ 57,038,852.46	\$ 57,124,895.11	\$ 27,917,825.36	\$ 1,954,247.78
<b>TOTAL RI</b>	<b>\$ 314,295,989.29</b>	<b>\$ 162,284,122.67</b>	<b>\$ 476,580,111.96</b>	<b>\$ 516,559.03</b>	<b>\$ 13,944.00</b>	<b>\$ -</b>	<b>\$ 74,879.69</b>	<b>\$ 314,295,989.29</b>	<b>\$ 314,901,372.01</b>	<b>\$ 161,678,739.95</b>	<b>\$ 11,317,511.80</b>

**Note:** The data on this page is based on the unaudited annual returns (“annual reconciliations”) as filed with the Division of Taxation by liquor stores.

# Excise Tax/Import Service Fees

Excise tax/import service fee paid by wholesalers/distributors/manufacturers on alcoholic beverages, by county, for calendar year 2021:

	Bristol County	Kent County	Newport County	Providence County	Washington County	TOTAL FEE
DISTILLED SPIRITS	\$ 374,338.38	\$ 2,228,112.75	\$ 906,257.88	\$ 6,179,314.05	\$ 1,669,394.04	\$ 11,357,417.10
LOW PROOF DISTILLED SPIRITS	\$ 19,290.85	\$ 94,607.14	\$ 59,113.33	\$ 184,773.50	\$ 111,995.33	\$ 469,780.15
ETHYL ALCOHOL	\$ 27.81	\$ 1,170.20	\$ 690.53	\$ 2,355.22	\$ 390.68	\$ 4,634.44
STILL WINE	\$ 177,200.62	\$ 882,911.85	\$ 431,497.37	\$ 1,648,894.53	\$ 739,855.33	\$ 3,880,359.70
SPARKLING WINE	\$ 5,317.53	\$ 26,957.28	\$ 17,885.29	\$ 57,112.88	\$ 21,433.89	\$ 128,706.87
PACKAGED BEER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MALT BEVERAGE BARRELS	\$ 43,701.80	\$ 265,918.53	\$ 127,343.89	\$ 749,828.76	\$ 221,090.78	\$ 1,407,883.76
<b>TOTAL IMPORT FEE</b>	<b>\$ 619,876.99</b>	<b>\$ 3,499,677.75</b>	<b>\$ 1,542,788.29</b>	<b>\$ 8,822,278.94</b>	<b>\$ 2,764,160.05</b>	<b>\$ 17,248,782.02</b>

Excise tax/import service fee paid by wholesalers/distributors/manufacturers on alcoholic beverages, by county, for calendar year 2020:

	Bristol County	Kent County	Newport County	Providence County	Washington County	TOTAL FEE
DISTILLED SPIRITS	\$ 386,365.29	\$ 2,355,911.23	\$ 968,169.06	\$ 6,201,182.25	\$ 1,752,749.42	\$ 11,664,377.25
LOW PROOF DISTILLED SPIRITS	\$ 11,865.42	\$ 73,990.33	\$ 34,513.89	\$ 141,898.20	\$ 83,383.99	\$ 345,651.83
ETHYL ALCOHOL	\$ 448.81	\$ 2,847.38	\$ 2,651.05	\$ 9,057.34	\$ 1,310.99	\$ 16,315.57
STILL WINE	\$ 190,141.15	\$ 1,026,764.67	\$ 484,268.36	\$ 1,837,652.24	\$ 830,729.50	\$ 4,369,555.92
SPARKLING WINE	\$ 4,714.97	\$ 24,579.54	\$ 15,087.93	\$ 50,052.64	\$ 18,855.11	\$ 113,290.19
PACKAGED BEER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MALT BEVERAGE BARRELS	\$ 46,427.88	\$ 285,667.22	\$ 139,893.81	\$ 799,072.14	\$ 238,870.02	\$ 1,509,931.07
<b>TOTAL IMPORT FEE</b>	<b>\$ 639,963.52</b>	<b>\$ 3,769,760.37</b>	<b>\$ 1,644,584.10</b>	<b>\$ 9,038,914.81</b>	<b>\$ 2,925,899.03</b>	<b>\$ 18,019,121.83</b>

# Variance Tables

Variance tables for calendar years 2014 through 2021:

PERIOD	Description	LOW PROOF					Totals	Variance
		SPIRITS	SPIRITS	STILL	SPARK	MALT		
2014	Total Gallons	1,957,455.80	86,574.30	3,491,744.55	119,867.83	19,798,682.44		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 7,340,459.26	\$ 95,231.73	\$ 2,095,046.73	\$ 89,900.87	\$ 1,914,532.59	\$ 11,535,171.18	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 10,570,261.33	\$ 95,231.73	\$ 4,888,442.37	\$ 89,900.87	\$ 2,045,203.90	\$ 17,689,040.20	\$ 6,153,869.02
2015	Total Gallons	2,021,782.13	108,635.37	3,718,288.36	138,780.17	19,075,119.21		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 7,581,682.99	\$ 119,498.90	\$ 2,230,973.02	\$ 104,085.13	\$ 1,844,564.03	\$ 11,880,804.07	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 10,917,623.51	\$ 119,498.90	\$ 5,205,603.71	\$ 104,085.13	\$ 1,970,459.81	\$ 18,317,271.07	\$ 6,436,466.99
2016	Total Gallons	2,190,189.64	107,677.43	4,039,968.66	184,726.36	18,698,213.66		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 8,213,211.15	\$ 118,445.17	\$ 2,423,981.20	\$ 138,544.77	\$ 1,808,117.26	\$ 12,702,299.55	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 11,827,024.06	\$ 118,445.17	\$ 5,655,956.12	\$ 138,544.77	\$ 1,931,525.47	\$ 19,671,495.59	\$ 6,969,196.04
2017	Total Gallons	1,975,358.99	101,412.44	3,455,165.52	169,061.31	16,122,758.71		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 7,407,596.21	\$ 111,553.68	\$ 2,073,099.31	\$ 126,795.98	\$ 1,559,070.77	\$ 11,278,115.96	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 10,666,938.55	\$ 111,553.68	\$ 4,837,231.73	\$ 126,795.98	\$ 1,665,480.97	\$ 17,408,000.92	\$ 6,129,884.96
2018	Total Gallons	2,382,028.34	150,470.33	3,766,254.59	200,234.94	18,105,014.63		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 8,932,606.28	\$ 165,517.36	\$ 2,259,752.75	\$ 150,176.21	\$ 1,750,754.91	\$ 13,258,807.51	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 12,862,953.04	\$ 165,517.36	\$ 5,272,756.43	\$ 150,176.21	\$ 1,870,248.01	\$ 20,321,651.04	\$ 7,062,843.53
2019	Total Gallons	2,383,227.88	163,690.79	3,665,137.19	197,921.88	17,422,465.34		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 8,937,104.57	\$ 180,059.87	\$ 2,199,082.31	\$ 148,441.41	\$ 1,684,752.40	\$ 13,149,440.56	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 12,869,430.57	\$ 180,059.87	\$ 5,131,192.07	\$ 148,441.41	\$ 1,799,740.67	\$ 20,128,864.59	\$ 6,979,424.03
2020	Total Gallons	2,638,668.96	285,378.02	3,659,184.57	203,223.71	16,529,645.94		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 9,895,008.59	\$ 313,915.82	\$ 2,195,510.74	\$ 152,417.78	\$ 1,598,416.76	\$ 14,155,269.70	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 14,248,812.36	\$ 313,915.82	\$ 5,122,858.40	\$ 152,417.78	\$ 1,707,512.43	\$ 21,545,516.80	\$ 7,390,247.10
2021	Total Gallons	2,856,222.09	567,242.92	3,700,275.63	246,607.55	17,150,301.70		
	Old Rate	\$ 3.75	\$ 1.10	\$ 0.60	\$ 0.75	\$ 0.0967		
	Tax Based on Old Rate	\$ 10,710,832.84	\$ 623,967.21	\$ 2,220,165.38	\$ 184,955.66	\$ 1,658,434.17	\$ 15,398,355.26	
	New Rate	\$ 5.40	\$ 1.10	\$ 1.40	\$ 0.75	\$ 0.1033		
	Tax Based on New Rate Rate	\$ 15,423,599.29	\$ 623,967.21	\$ 5,180,385.88	\$ 184,955.66	\$ 1,771,626.17	\$ 23,184,534.20	\$ 7,786,178.94