

Assessing State Readiness to Act on Alcohol Tax Research Findings

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Summary

The assessment of state readiness to act on alcohol tax research findings that was conducted for this report established that conditions in some states are ripe for research findings to influence alcohol tax policy. The assessment also distilled a set of characteristics that increase the likelihood of influence in particular states. These findings provide interested researchers and advocacy groups with a framework for making specific determinations about where to focus their resources for promoting research-driven public policy.

A number of factors, most significantly state budget deficits, were identified as placing the alcohol tax issue on the agenda of many state legislatures and thereby setting into motion a policy-making process that could be influenced by research findings. It was also determined that alcohol tax policy-making is suitable to influence by research findings. Among the reasons for that finding are that several aspects of alcohol tax policy are sufficiently complex that legislators are likely to need input from experts and some of the research findings regarding alcohol consumption's negative effects on public health and the enormous cost to state treasuries are very politically potent.

To conduct this assessment, two primary types of research were conducted in successive phases. The first phase consisted of collecting secondary information about all states via the Internet or other readily accessible sources. The second phase consisted of collecting detailed information for a subset of states determined to be particularly well-suited for the use of research findings in the alcohol tax policymaking process in the next year or two. Information about these states was collected using primary research techniques: surveys and interviews of state advocates, interviews and collection of materials from national organizations that support state alcohol tax advocacy, and participant-observation of meetings of alcohol tax advocates.

The information collected during that research process was compiled into detailed state profiles and supplements (Appendices 1 and 2). The information was also analyzed according to the findings of previous literature in the field and the opinions of experts consulted for the project. Because there is very little research that specifically ties any of the assessed factors to the probability that research will affect policy, however, this report cannot provide definitive guidance. Ultimate interpretation of some of the information depends on assumptions about propositions that have not been empirically validated. For example, if a state has not increased its alcohol tax rates in 50 years, should that be interpreted as an indication that that the issue is ripe for consideration in that state or that the alcohol industry exerts so much influence on the legislature of that state that rates are unlikely to change?

Many organizations have indicated interest in using the results of this assessment to focus resources on states with the best prospects for success and to adjust their strategies in light of the findings. Such actions are likely to further increase the prospects for research findings to influence alcohol tax policy.

Background

This report is based on a project designed to increase the impact of research findings on state-level policy making for alcohol taxes and related revenue-generating measures. Undertaking the project was considered urgent because of current political and economic conditions that are driving legislatures to consider such measures. The project was conceptualized, funded, and implemented rapidly to leverage this opportunity to have a substantial impact on public health by fostering the adoption of policies that are consistent with research findings.

State alcohol policies have significant implications for public health. While substantial resources have been committed to conducting research validating that proposition, relatively little has been done to foster the adoption of public policy informed by that research. The research conducted for this report addresses that deficiency by gathering information needed to assess the prospects for research findings to influence alcohol tax policy in each state. Prior to conducting the report, several of the national organizations that are most actively involved in alcohol tax policy, e.g., the Center for Science in the Public Interest, the American Medical Association, and Join Together, expressed an interest in using such information to target their efforts. State-level organizations also expressed support for the project as a way to increase understanding of the issue and to help to focus resources where they could have the greatest impact.

The timeliness of this research derives from the high level of legislative interest in raising revenue to reduce state budget deficits. As discussed below, research findings are much more likely to lead to legislative changes if other forces are also pushing in the same direction. Because legislation tends to occur in cycles, i.e., a spate of activity occurs in legislatures across the country followed by periods during which few, if any, legislatures take up the issue or a single legislature address an issue and then keeps it off the agenda for years (Hamm and Moncrief, 1999), timing is critical to the impact of research findings. Currently, most states face substantial budget deficits, forcing legislatures to impose deep cuts in spending and to consider new sources of revenue.

As one means of reducing those deficits, proposals to raise alcohol taxes are being widely introduced but, so far, few states have raised taxes. In 2002, 18 states proposed alcohol tax increases (National Institute on Alcohol Abuse and Alcoholism, 2004). In that year Alaska enacted legislation, tripling the beer tax (from .35 to 1.07/gallon), tripling the wine tax (from .85 to 2.50/gallon), and more than doubling the distilled spirits tax (from 5.60 to 12.80/gallon), with a legislative intent to dedicate a portion of the new revenues to the prevention and treatment of alcohol problems¹. Since then, four states—Nebraska, Nevada, Tennessee, and Utah—have enacted small alcohol tax increases.² The alcohol industry and alcohol tax advocates both anticipate additional alcohol tax proposals in the coming legislative sessions. Thus, the states' financial crises that are reducing public health services, including substance abuse prevention and treatment services, also create an impetus for adopting a key strategy for reducing harm from alcohol consumption—raising alcohol taxes.

¹ (2002 Alaska Sess. Laws 116, codified at Alaska Stat. s 43.60.010, effective October 1, 2002).

² (2003 Neb. Laws 283, effective July 1, 2003; 2003 Nev. Laws 5, effective August 1, 2003; 2002 Tenn. Pub. Acts 856, effective July 15, 2002; 2003 Utah Laws 307, effective May 5, 2003)

Rather than raise taxes, though, alcohol industry advocates in some states propose to raise revenue by permitting increased days and hours of sale and number of alcohol outlets, allowing Sunday sales, or permitting sales in more types of establishments, and thereby increasing tax revenues without increasing tax rates. Because these measures increase consumption, whereas higher taxes reduce it, much of the research pertinent to alcohol taxes is also germane to these other proposals as well.

In recognition of the apparent opportunity for the adoption of alcohol tax policies that would be more consistent with public health findings, a preliminary study was undertaken by The University of Minnesota Alcohol Epidemiology Program, Pacific Institute for Research and Evaluation, Center for Science in the Public Interest, and RAND Corporation conducted a preliminary study of the reasons that research findings had so little impact on alcohol tax policy in the past and whether the prospects for the future were any different. That preliminary study supported the hypothesis that research pertinent to alcohol tax policy could have a significant on legislation in the near future if it could be interjected effectively into the policy making process.

To build upon this preliminary work, the formal study upon which this report is based examined a more limited research topic:

What dimensions of a state's social, political, cultural, and economic environment are related to the readiness for and likelihood of success of alcohol tax legislation (and readiness and likelihood of defeating alternative proposals to increase availability) that comports with alcohol policy research findings and what are these characteristics for each state?

The research to address this topic was conducted on an accelerated timeline between June and September of 2004 so that results could be released in advance of the 2005 legislative session.

Literature Review

The research design, including selection of data collected for this report and its interpretation, rests primarily upon two topics that have been researched previously: 1) the relationship between alcohol taxes and public health, and 2) the influence of research findings on public policy. Pertinent findings of previous research are reported here.

Alcohol Taxes and Public Health

Alcohol tax rates and related state alcohol policies can profoundly affect public health. Research demonstrates that alcohol taxes function similarly to tobacco taxes—higher taxes reduce consumption and attendant negative consequences, with larger effects on purchasers with the least disposable income (Chaloupka et al., 2002; Cook & Moore, 2002). Because that category includes youth, the National Academies of Science's Institute of Medicine specifically recommended increasing alcohol taxes as a way to reduce public health damage resulting from underage drinking (Institute of Medicine, 2003).

Increased alcohol taxes have both immediate and long-term effects, by reducing alcohol-related violence and trauma often due to single episodes of alcohol impairment, as well as alcohol-related morbidity and mortality resulting from chronic heavy drinking (Babor et. al, 2003; Edwards et al., 1994; Chaloupka et al., 2002; Grossman & Markowitz, 1999). Research evidence indicates that raising alcohol taxes is one of the most effective measures for reducing

alcohol-related problems, particularly among young people (Chaloupka, Saffer & Grossman, 1993, Holder, 1998).

Conversely, alcohol policies that foster increased consumption, e.g., extended hours of sale, tend to have negative consequences for public health (Babor et. al, 2003; Chaloupka et al., 2002; Edwards, et al., 1994). Proposals to expand alcohol availability as an alternative means of increasing state tax revenues are at odds with research findings and detrimental to public health. Such proposals also do not serve the objective of reducing deficits. Revenues may increase, but public health, law enforcement, and other costs also rise. Raising alcohol taxes, on the other hand, increases revenues and at the same time reduces public expenses.

The Influence of Research Findings on Legislative Action

The power of research findings to influence public policy is well-established (Mooney, 1992; Shulock, 1999). Specifically in the realm of alcohol policy, statistics on the rise of alcohol-related automobile crashes among 18 to 21-year-old drivers were a factor in the reversal of state policies lowering the drinking age in the 1980s. As Wagenaar (1983:77S) concluded, “The move to raise the legal drinking age defused state by state throughout the late 1970s and early 1980s. While the specifics of the political process varied by state, similar arguments were addressed in each state... Furthermore, the research documenting the deleterious effects of the lower age on youth traffic crashes and the research documenting the beneficial effects of raising the legal age in states that had already done so were a central component in the political debate in most states.”

Similarly, in recent remarks to The Office of Juvenile Justice and Delinquency Prevention and the National Liquor Law Enforcement Association Conference on underage drinking prevention, Hawaii Lieutenant Governor James Aiona emphasized the importance of research on policymaking with respect to raising the minimum legal drinking age and reducing the limits on blood alcohol concentration for drivers from .10 to .08. Aiona credited evidence-based research with providing the foundation for these two major policy shifts (Leadership to Keep Children Alcohol Free, 2004).

Outside the field of alcohol policy, the examples of tobacco and toxic substances provide unequivocal examples of research findings having a powerful influence on policy making. When research conclusively demonstrated the harmfulness of tobacco and pesticides such as DDT, legislatures enacted policies to protect the public health.

Notwithstanding these notable successes, researchers, advocates, and policymakers agree that the relationship between research findings and policy agendas or policy choice is not consistently strong or straightforward. Studies of the relationship between research and policy have established that research findings are likely to influence policy only in certain circumstances and will have little if any effect in the absence of favorable conditions (Davis and Howden-Chapman, 1996; Kirp, 1992; Mooney, 1991; Zervigon-Hakes, 1995). The following factors create an environment within which research findings are more likely to influence policy choices:

- The issue is on the legislature’s agenda (not necessarily because of its public health implications).
- The issue does not require a significant change from the status quo nor impose major costs on state government.
- The key policy-relevant research findings are broadly accepted among researchers.
- A strong constituency favors policies supported by the findings.
- The issue is not a “hot button” with a strong constituency.
- The findings are relatively easy to understand.

In short, although research findings *alone* are unlikely to shape public policy, they are likely to have an impact if other factors create the right conditions for research findings to be influential. In many cases their effects are mediated through public opinion rather than influencing policy directly.

Moreover, the degree of influence of research findings on public policy can be enhanced or attenuated based on how the research is presented (Zervigon-Hakes, 1995). Several factors are commonly cited as fundamental to successful translation of research into public policy proposals and policy adoption (Zervigon-Hakes, 1995; Wagenaar, 1993; Shulock, 1999; Davis and Howden-Chapman, 1996), including the following:

- Policymakers and researchers work together to formulate studies and answer questions of interest to the policy community.
- Researchers create studies that can answer practical implementation questions such as the population to be served, the services needed, the cost of services, how services are to be funded, agencies to oversee services, relevant legal issues involved.
- Researchers create studies that produce findings in a timely fashion.
- Researchers package their findings so they are accessible and understandable to advocates, elected and appointed officials, legislative staff members, and the media.
- Advocates, coalitions, policymakers, and constituents work together in coordination to support policy-related findings.
- Interested parties work together to communicate information through appropriate media.

In sum, strong research findings regarding a matter that a legislature needs to address can effectively promote policy changes. Such findings are more likely to be influential if they are presented with the needs of legislators in mind. As demonstrated by the examples from blood alcohol concentration limits and the minimum drinking age, changes can sometimes be swift and dramatic, even if opposed by powerful interest groups.

Methodology

The work for this report began with a preliminary study in which The University of Minnesota Alcohol Epidemiology Program, Pacific Institute for Research and Evaluation, RAND Corporation, and the Center for Science in the Public Interest collaborated to examine the likelihood of legislative action on alcohol tax rates and availability provisions, as well as the level of interest among alcohol policy organizations in using research findings to support alcohol tax legislation that fosters public health. That initial investigation included the following components:

1. Interviews with representatives of major national research and advocacy organizations.
2. An e-mail survey to convenience samples of local and state alcohol prevention and treatment/recovery organizations around the nation to determine their current plans for and interest in these issues.
3. Interviews with selected representatives of alcohol policy coalitions in states that are considering alcohol policy reform proposals.
4. An informational meeting at the American Public Health Association Annual Conference in San Francisco on November 18, 2003, with approximately 35 participants representing all three groups listed above.

To build upon this preliminary work, a formal study was conducted to follow up specifically on the prospects for research findings to influence alcohol tax policy in each state. To guide the research and increase the likelihood that its results would be used, a Coordinating Panel was constituted of researchers and leaders from key alcohol-policy organizations.

- Richard Yoast, American Medical Association
- George Hacker, Center for Science in the Public Interest
- Samantha-Hope Atkins, Hope Networks
- David Rosenbloom, Join Together
- Jesse Brown, National Association of African Americans for Positive Imagery
- Deborah Cohen, Rand Corporation
- Alex Wagenaar, University of Florida, School of Medicine

Based on input from the Coordinating Panel, the literature review, and the preliminary research, a set of over 100 variables was selected in the following areas:

- State budgetary circumstances
- Presence, strength, and priority of raising taxes for state alcohol policy coalitions
- Legislative history on alcohol tax policy
- Legislative characteristics and procedures
- Other taxes and tax orientations
- Political strength of alcohol-related industries
- Demographics

The data-gathering portion of the project consisted of multiple methodologies to collect the relevant information. Most of the information was collected from websites and other publicly available sources. Much of the information specific to alcohol tax advocacy, however, was collected from surveys and interviews with leaders in the field. The following techniques were used:

- Collecting demographic and other publicly available information
- Mining data previously collected by national alcohol-policy organizations
- Interviewing key staff of those national alcohol-policy organizations
- Conducting over 60 hours of interviews with selected individuals in the states
- Participant-observation of three meetings of alcohol policy advocates—June 25 in Pittsburgh, July 22 in Washington, D.C., and August 27 in San Diego—with a combined attendance of 64.

For most of the variables, information was collected for all 50 states and, to the extent available, the District of Columbia. For variables that required information from a state alcohol tax advocate, data collection was limited to states where such advocates could be identified and they chose to provide the requested information. A special effort was made to obtain that information for states with other characteristics favoring the use of research findings to influence alcohol tax policy.

Collected data were input into a database that was used to generate the data tables and analyses contained in this report.

Findings

The findings presented here are based on data for over 100 variables collected for the project and presented in two appendices: State Profiles and the Selected States Supplement. To a great extent, the Profiles and Supplement constitute the primary findings of the research; the summaries and analyses in this Findings section are secondary to the detailed information. Much of the information is subject to varying interpretations depending on the purpose for which it is to be used and assumptions about the dynamics of the political process. A few matters, however, are subject to broad consensus among members of the Coordinating Panel and other participating experts. The list below presents key factors in roughly decreasing order of importance.

- Budget deficit or other substantial need for the state to raise taxes
- Strength of the advocates/coalition that would introduce research findings, including breadth e.g., participation by religious groups and recovery community
- Availability of funds that can be used for legislative advocacy
- Existence and efficacy of a lobbyist for the issue
- Well-positioned champion in both houses of the legislature
- Political strength of the alcohol industry and its allies
- Support of the governor
- Permissibility of earmarking
- High proportion of nondrinkers
- High proportion of evangelicals and/or fundamentalists
- Support of major media
- Low taxes relative to surrounding states
- Little cross-border trade in alcohol
- Years since last increase
- Ratio of state government alcohol costs to revenue

This discussion of findings takes as a starting point the conclusions of the literature review that increasing alcohol taxes improves public health and that various factors affect the likelihood that

research findings will influence alcohol tax policy. Reflecting the initial research question, the findings address the dimensions of states' social, political, cultural, and economic environments that are related to the readiness for and likelihood of success of alcohol tax legislation that comports with alcohol policy research findings.

Alcohol Taxes as a Legislative Issue

Perhaps the strongest finding of the study is the consensus among alcohol tax advocates, legislative process experts, advocates who have successfully used research findings to influence tobacco tax policy, and other interested parties that research findings on the public health consequences of changes in alcohol tax rates will influence state tax policy only if a state needs to raise taxes for financial reasons. In practical terms reflecting today's political realities, if a state is not facing a budget deficit, it is very unlikely to raise alcohol taxes to achieve public health benefits.

Although important, this finding eliminates very few states from the analysis. Even though the economy has improved and deficits are shrinking, most states are likely to be strapped for revenue in the years ahead. Moreover, some states that do not show a deficit have achieved that result in part by using accounting techniques and other measures that merely delay the day of reckoning until after the 2004 elections. The following assessment by Anheuser-Busch from June 2003 aptly describes the budget situation.

The Spending Picture in the States

Most state budgets are coming out of this recession severely weakened because of successive years of spending cuts. Forty states made either across-the-board or selective programs cuts in fiscal 2003. The cuts totaled \$11.8 billion, the second highest in history after fiscal 2002, when 38 states cut their budgets by nearly \$13.8 billion. Additionally, in fiscal 2004 more than two-thirds of states have budgeted expenditure growth below 5%, with 13 states enacting negative growth budgets.

Medicaid spending is a significant state budget threat that lurks just over the horizon. The Kaiser Commission on Medicaid and the Uninsured recently found that Medicaid spending increased 9.3% in fiscal 2003, after increasing by 12.8% in fiscal 2002. While Medicaid spending has increased about 23% over two years, state revenues have declined by 0.3% during the same period. The Medicaid spending crunch appears already to have arrived. Thirty-two states assume they will have a shortfall in the fiscal 2004 Medicaid budgets. In fact, climbing Medicaid costs may constitute the single greatest state budget problem area. The Federal government provided \$10 billion in additional aid to the states for fiscal 2003 and 2004 by providing a temporary increase in the federal Medicaid matching rate. However, the end of this additional aid in fiscal 2005 will put renewed budget pressures on the states. Over the next decade, Medicaid spending is projected to increase at an average annual rate of 8.5%, according to the Congressional Budget Office – a rate that would far outstrip state revenue growth even after full economic recovery is underway.

The Revenue Picture in the States

After two years of recession, the revenue outlook in the states is not terribly optimistic. Sales, personal income, and corporate income tax collections all failed to meet projections in fiscal 2003. For fiscal 2004, 36 states enacted tax and fee increases totaling \$9.6 billion,

while at the same time making massive budget cuts, using reserve funds, and employing a broad range of other budget balancing strategies. Fifteen states increased their cigarette and tobacco taxes, a net increase of \$751 million, and four raised taxes on alcoholic beverages, resulting in a net increase of \$46.5 million. States also enacted \$3 billion of revenue measures that enhance general fund revenue but do not affect taxpayer liability, such as deferrals of tax phase-outs, tax amnesty programs, and accelerated remittance of sales tax by vendors. If these revenue-enhancing measures do not allow state revenues to keep pace with required expenditures, we must expect further pressure for tax increases. (Anheuser-Busch, 2003)

In addition to the factors described in the Anheuser-Busch assessment, at least two other forces will continue to put pressure on legislatures to raise taxes in the years ahead. Primary among these forces is the impact of federal fiscal policies apart from the Medicaid dynamic described in the Anheuser-Busch assessment. The latest round of tax cuts passed by Congress comes on top of a substantial federal budget deficit that reduces funds available for distribution to the states (Lav and Brecher, 2004). In addition, the effects of some state program cutbacks are only beginning to be felt and the loss of some services becomes more consequential over time. Pressure is likely to mount for restoring those services, which will further increase the need for additional revenue (National Conference of State Legislatures, 2004).

Based on the high likelihood of continuing strain on state budgets, the prospect of raising taxes is going to be on most states' legislative agendas for the foreseeable future. Listed in Table 1 are the states with deficits projected for the 2005 budget year. Although alcohol taxes alone will not be sufficient to close any of these deficits, increasing alcohol taxes may be proposed as part of a deficit reduction package.

Alcohol taxes are also appearing on legislative agendas because they are low by several measures and in some states have not been raised for decades, which means that inflation has reduced them to a fraction of their previous level in constant dollars (Center for Science in the Public Interest, 2004; Kenkel, 1996). Alcohol tax rates are strikingly low compared to tobacco taxes and the disparity between the two has increased sharply in the past few years as legislatures have raised tobacco taxes repeatedly. For example, the tax rate in Wyoming for a six-pack of beer is less than 1/50th the rate for a pack of cigarettes. For all states, the average ratio is about 1/5th (Center for Science in the Public Interest, 2004).

When the issue of alcohol taxes does reach a legislature, it is sufficiently complicated that the assistance of experts may be needed to analyze a proposal. Most states have different rates for beer, wine, and spirits and some have different rates within each of those categories depending on the alcohol content or other characteristics (National Institute on Alcohol Abuse and Alcoholism, 2004). Moreover, some states administer one or more aspects of the alcohol distribution system themselves and may rely on markups rather than taxes for revenue. Finally, the alcohol industry often counters introduction of a proposal to raise alcohol taxes by offering substitute legislation to extend hours of sale as a preferred method of increasing revenue from alcohol sales. Such counter-proposals present additional opportunities for research findings to inform the policy-making process.

Table 1: State Deficits for Fiscal Year 2005

State	Deficit (\$000s)	Percent of Budget	Rank
California	\$15,000	21%	1
New Jersey	5,000	21%	1
Alaska	475	21%	1
Mississippi	709	20%	4
Arizona	1,100	17%	5
Kansas	600	13%	6
New York	5,100	13%	6
Alabama	\$620	11%	8
Missouri	600 to 900	7% to 11%	9
Illinois	2,000	9%	9
South Carolina	300 to 500	6% to 10%	11
Louisiana	500	8%	11
Nebraska	211	8%	11
Virginia	927	8%	11
Iowa	336	7%	15
Maine	173	7%	15
Maryland	738	7%	15
Rhode Island	188	7%	15
Oklahoma	300	6%	19
Georgia	700 to 900	5% to 6%	20
Massachusetts	1,000 to 1,500	4% to 7%	20
Indiana	595	5%	22
Colorado	200 to 300	4% to 5%	23
North Carolina	400 to 800	3% to 5%	24
Michigan	900	4%	24
West Virginia	120	4%	24
Kentucky	200	3%	27
Connecticut	200	2%	28
South Dakota	17	2%	29
Minnesota	185	1%	30

See Appendix 1 for data sources.

Public Perceptions

In addition to the existence of deficits and the other factors described in the previous section that are forcing legislatures to consider raising alcohol taxes, each of the other factors described in the literature review above regarding conditions favoring the influence of research findings on policymaking appear to be present across the states and, as detailed in the appendices, more pronounced in some than others. In particular, survey research indicates broad public support for alcohol tax policies congruent with research findings, and public support ultimately influences legislative action.

As evidenced by the four tax cuts passed by Congress since 2000, the nation is generally in an anti-tax mood. Nonetheless, there are several indications that voters view alcohol taxes differently. The first is that opinion poll results consistently show much higher support for raising alcohol taxes than for raising other types of taxes, particularly if they are dedicated to public health and safety programs (American Medical Association, 2004; Wagenaar, Harwood, Toomey, Denk and Zander, 2000). Moreover, majority support is found among liberals, moderates and conservatives, and among Republicans and Democrats.

Another indicator that the public may generally favor alcohol tax increases while opposing most other taxes is their similarity to tobacco taxes. Since the public health damage from smoking became unquestionable in the public mind, legislatures have voted for massive increases in tobacco tax rates and received public support, even in such tobacco-producing states as Virginia (Campaign for Tobacco-Free Kids, 2004). Although the public's relationship with tobacco and alcohol is quite different, as are the public health research findings, the similarities suggest that voters are more likely to support tax increases on these commodities than other types of taxes. For reference, the States Profiles in Appendix 1 provide the current tax rate on a pack of cigarettes and other relevant information for each state. It is notable that the magnitude of increases has risen substantially over time, with some states raising tobacco taxes repeatedly, starting with a small increase and rising to as much as an extra \$.75 per pack.

Polling data also indicates that the public would be more inclined to support higher alcohol taxes if it were better informed about the current level of taxes and the disparity between amounts the states pay for alcohol-related services and the amount of revenue from alcohol taxes (American Medical Association, 2004). Better distribution of that information, and additional research to more accurately estimate alcohol-related expenditures, could be influential.

Our assessment of the states found very little polling data that is suitable for state-level analysis of this issue. The sample sizes of the national polls were not large enough to produce valid results by states and the few polls conducted in individual states tended to be dated and/or limited for this purpose. Nonetheless, all of the state polls that we know about roughly reflect the national findings. Additional polling could be readily conducted.

Public Health Research Findings Pertinent to Alcohol Taxes

As described in the Literature Review, many of the negative effects of alcohol on public health are common knowledge. For purposes of alcohol tax policy, two distinct types of public health consequences need to be differentiated: harm to the drinker and harm to third parties. Legislators and the public respond differently to knowledge that drinking may hurt the drinker and that drinking may result in harm to "innocent parties" even if they don't drink. For this reason, research findings about the effects of alcohol consumption on traffic accidents, crime, fetal alcohol spectrum disorders, domestic abuse, and other third party harm may have a different effect on policy than findings about morbidity and mortality of drinkers. Policy priorities also differ regarding adult and underage drinking, with differing prospects for research findings to influence policy (Richter, Vaughan and Foster, 2004). For example, a 1997 poll found that 82 percent of adults favor an increase of five cents per drink to pay for programs to reduce underage drinking and expand alcohol treatment programs (University of Minnesota Alcohol

Epidemiology Program, 1997). Matching research findings to the policy priorities and values of specific states and, ultimately, individual legislators, is critical.

While the research on the negative public health effects of alcohol consumption are well-established, the specific relationship between taxes, alcohol, and public health is less well-understood, either by the research community or by the public. The weakness in this area has two causes. One is the relative paucity of research that ties alcohol taxes—or price generally—to public health. The types of refined estimates that have been produced for cigarette smoking are not available for alcohol consumption. Nonetheless, the general relationship between price and consumption of discretionary goods is a core economic maxim: raising taxes increases price, which reduces consumption, which reduces alcohol-related public health problems and costs (Pogue and Sgontz, 1989). Although, the alcohol industry could absorb a tax increase rather than increase price, experience has shown that tax increases are passed along to consumers, usually with an additional price increase of 10 to 20 percent (Young and Blelinska-Kwapisz, 2002). The contention is sometimes advanced that because alcohol is addictive, consumption will not decrease among drinkers most responsible for public health problems and costs. This contention is not supported by research findings and the same type of claim has been soundly refuted with respect to cigarette smoking (Cook and Tauchen, 1982; Remier, 2004). Moreover, some severe public health consequences, e.g., alcohol-involved motor vehicle accidents, fetal alcohol spectrum disorders, and a great deal of criminal activity committed under the influence of alcohol, are not primarily attributable to alcoholics. The second reason that research on the relationship between taxes and public health has had limited influence on policy is that the pertinent concepts are somewhat abstruse. The precise relationship depends on factors like price elasticity that are not common knowledge.

One other important area lacking robust findings is research on the costs to state and local governments of alcohol consumption. These costs are highly relevant for comparisons to revenue from alcohol taxes. Pioneering work by The National Center on Addiction and Substance Abuse at Columbia University has produced ballpark estimates that provide a gross measure of state government costs (The National Center on Addiction and Substance Abuse at Columbia University, 2001). As that report emphasizes, only a small fraction of the costs are for prevention and treatment programs or other services traditionally identified as being alcohol-related. The vast bulk of the cost is for government-funded health care, education, and public safety. An inherent limitation of the data is that many costs are attributable to instances in which both alcohol and other drugs are involved. The portion specifically allocable to alcohol has not been authoritatively determined. Instead, the research has produced estimates for costs attributable to alcohol only, which clearly understate the correct figure, and costs attributable to alcohol and other drugs, which overstate the correct figure. At the national level in 1998, those estimates were \$9.2 billion and \$62.6 billion respectively. Table 2 below presents those costs for each state and compares them to 1998 revenue from alcohol taxes.

Table 2: State Government Alcohol-Related Revenue and Costs
(all revenue and costs figures in \$1,000s)

State	Alcohol Tax Revenue	Alcohol Tax as Percent of All Revenue	Alcohol Costs to State		Alcohol Costs Percent of Budget		Ratio of Alcohol Costs to Revenue	
			Low	High	Low	High	Low	High
Alabama*	\$117,940	1.2%	\$110,134	\$761,359	2.1%	8.3%	0.9	6.5
Alaska	11,771	0.9%	29,796	205,984	1.0%	6.2%	2.5	17.5
Arizona	46,144	0.9%	85,667	592,220	0.7%	6.1%	1.9	12.8
Arkansas	26,647	0.7%	47,738	330,015	0.7%	5.0%	1.8	12.4
California	270,529	1.5%	1,006,667	6,959,132	0.4%	10.2%	3.7	25.7
Colorado	25,359	1.1%	77,825	538,007	0.4%	7.9%	3.1	21.2
Connecticut	43,428	0.7%	80,351	555,470	0.5%	4.8%	1.9	12.8
Delaware	9,652	0.9%	33,818	233,788	0.5%	6.5%	3.5	24.2
Florida	565,188	0.9%	290,028	2,004,978	2.5%	6.2%	0.5	3.6
Georgia	127,418	0.9%	144,440	998,523	1.1%	6.2%	1.1	7.8
Hawaii	38,894	0.8%	40,280	278,457	1.2%	5.5%	1.0	7.2
Idaho*	5,507	1.0%	21,806	150,748	0.3%	6.9%	4.0	27.4
Illinois	57,034	1.2%	263,903	1,824,374	0.3%	8.0%	4.6	32.0
Iowa*	11,497	0.9%	67,515	466,733	0.2%	6.0%	5.9	40.6
Kansas	66,180	0.9%	53,777	371,764	1.4%	6.0%	0.8	5.6
Kentucky	63,470	0.9%	88,039	608,616	0.9%	6.0%	1.4	9.6
Louisiana	52,304	0.9%	97,413	673,418	0.9%	6.4%	1.9	12.9
Maryland	23,939	1.0%	118,583	819,766	0.3%	6.7%	5.0	34.2
Massachusetts	60,849	1.6%	248,496	1,717,863	0.4%	11.1%	4.1	28.2
Michigan*	125,169	1.1%	253,452	1,752,123	0.6%	7.8%	2.0	14.0
Minnesota	57,029	1.5%	186,869	1,291,830	0.5%	10.1%	3.3	22.7
Mississippi*	39,260	0.9%	44,767	309,474	0.9%	6.0%	1.1	7.9
Missouri	23,820	1.2%	126,224	872,591	0.3%	8.2%	5.3	36.6
Montana*	15,511	1.4%	23,535	162,700	1.2%	9.8%	1.5	10.5
Nebraska	16,583	0.8%	26,781	185,142	0.6%	5.2%	1.6	11.2
Nevada	15,806	0.8%	43,520	300,857	0.5%	5.8%	2.8	19.0
New Jersey	74,851	1.0%	186,784	1,291,246	0.5%	6.6%	2.5	17.3
New Mexico	34,904	0.9%	43,013	297,350	1.0%	6.4%	1.2	8.5
New York	182,959	1.7%	797,939	5,516,190	0.5%	11.5%	4.4	30.2
North Dakota	5,283	0.8%	9,115	63,014	0.5%	5.2%	1.7	11.9
Ohio*	80,390	1.0%	271,493	1,876,841	0.5%	6.6%	3.4	23.4

State	Alcohol Tax Revenue	Alcohol Tax as Percent of All Revenue	Alcohol Costs to State		Alcohol Costs Percent of Budget		Ratio of Alcohol Costs to Revenue	
			Low	High	Low	High	Low	High
Oklahoma	56,904	1.0%	64,905	448,691	1.1%	6.7%	1.1	7.9
Oregon*	12,036	0.8%	83,024	573,949	0.2%	5.7%	6.9	47.7
Pennsylvania*	161,427	1.3%	322,580	2,230,013	0.8%	9.2%	2.0	13.8
Rhode Island	7,849	1.0%	27,547	190,432	0.4%	7.2%	3.5	24.3
South Carolina	121,258	0.6%	55,139	381,180	2.1%	4.2%	0.5	3.1
South Dakota	9,872	1.0%	11,867	82,034	1.2%	6.9%	1.2	8.3
Tennessee	69,634	0.9%	85,701	592,454	1.0%	6.4%	1.2	8.5
Utah*	21,183	1.1%	45,993	317,951	0.6%	7.4%	2.2	15.0
Vermont*	13,576	1.1%	12,405	85,755	1.4%	7.8%	0.9	6.3
Virginia*	111,165	1.1%	165,450	1,143,766	1.1%	7.4%	1.5	10.3
Washington*	146,379	1.0%	138,855	959,912	1.2%	6.9%	1.0	6.6
West Virginia*	8,032	1.0%	31,170	215,479	0.3%	6.7%	3.9	26.8
Wisconsin	41,995	0.9%	130,784	904,116	0.4%	6.0%	3.1	21.5
Wyoming*	1,132	0.7%	10,602	73,289	0.1%	5.0%	9.4	64.7

*Some alcohol is sold through state operations that charge a mark-up which may function similarly to a tax but is not counted as revenue here. See the State Profiles (Appendix 1) for details.

Missing costs data: Indiana, Maine, New Hampshire, North Carolina, Texas

See Appendix 1 for data sources.

Political Factors

As noted in the literature review and the Alcohol Taxes as a Legislative Issue section above, public health research findings are more likely to contribute to increased alcohol taxes in states where such a proposal is politically viable. Otherwise the issue will not be on the table and research findings will be irrelevant.

Generalizing about the political factors presented in the State Profiles (Appendix 1) is difficult because the significance of many of the variables depends on others. For example, the literature indicates that research findings are somewhat more likely to be influential in states with full-time legislatures that have the staffing and time to process such information. Those tend to be larger states, however, that require more resources for infusing research findings into the legislative process. Limited resources could produce greater impact in a smaller state where the legislature meets for only a few months.

The presence and efficacy of a coalition advocating for higher alcohol taxes may be the most important factor affecting whether research findings are interjected into the process at all and, if so, how well they are presented. Dedicated advocates have the motivation to provide the legislature with relevant research and could readily obtain such information from national organizations like the Center for Science in the Public Interest that have collected it and packaged it for use with legislatures. Most states have some type of alcohol policy coalition. Most of these are working on a wide range of issues and in some instances, they are not active in legislative affairs. In a number of states, though, notably California, Georgia, Indiana, Iowa, Louisiana, Maine, Missouri, Nebraska, New Hampshire, New Jersey, New Mexico, North Carolina, Oregon, Pennsylvania, and Texas, coalitions or affiliated advocates are actively pursuing alcohol tax increases. Information about most of these coalitions is presented in the Selected States Supplement (Appendix 2). Additional qualitative information about the effectiveness of state coalitions and advocates, although beyond the scope of the methodology used to collect the information in the supplement, also bears on their prospects for effectively using research findings to influence alcohol tax policy.

Support from the governor for a tax increase also increases the prospects for research findings to be influential. Such support increases the likelihood that the legislature will consider a bill and provides another powerful conduit for conveying research findings to legislative members and staffs. The State Profiles include information on some governors' tax positions and also indicate whether the governor's spouse is a member of Leadership to Keep Children Alcohol Free. Although that group has no official position on alcohol taxes, it is generally supportive of measures to reduce underage drinking.

The appendices also indicate whether states require a supermajority to increase alcohol taxes, whether they permit earmarking, and whether they have an initiative process that can be used to raise alcohol taxes. A supermajority requirement is a significant factor unless an increase can be structured as a fee rather than a tax. The relevance of earmarking owes to higher public support for raising alcohol taxes if the funds are earmarked for prevention and treatment or other specific purposes (American Medical Association, 2004, Wagenaar, 2000). The initiative variable is included even though this assessment pertains only to legislation because a credible prospect of an initiative campaign can help to prod legislative action.

Demographic Factors

Many characteristics of states themselves have some influence on the viability of proposals to raise alcohol taxes and hence the likelihood that relevant research will be influential. Simple geography, including likelihood of cross-border sales involving states with different tax rates, has some effect.

Among population characteristics, several are inferentially related to the likely support or opposition to alcohol taxes and receptivity to pertinent research findings. For example, public opinion polls show higher support for raising alcohol taxes among non-whites and people with a high school degree or less. States with relatively low consumption levels and high proportions of nondrinkers and light drinkers are also likely to be more receptive to research-based rationales for raising alcohol taxes, especially research on harm done by alcohol drinkers to other parties. Also, because increased taxes on alcohol are considered by some to be “sin taxes,” support for such taxes is likely to be higher in states with higher percentages of residents who identify themselves as evangelicals and where the political culture is Traditionalistic as that term is defined by Elazar (1966). Table 3 presents state data for each of these characteristics.

Table 3: Alcohol Orientation

State	Non-drinkers	Light Drinkers	Per Capita Beer (gals)	Per Capita Wine (gals)	Per Capita Spirits (gals)	Evangelicals	Political Culture
Alabama	58%	26%	21.1	1.0	1.0	41%	Traditionalistic
Alaska	39%	37%	23.2	2.4	1.8	12%	Individualistic
Arizona	43%	32%	26.8	2.1	1.4	9%	Traditionalistic
Arkansas	61%	25%	19.1	0.8	1.1	43%	Traditionalistic
California	42%	34%	19.3	3.0	1.2	7%	Moralistic
Colorado	35%	39%	25.4	2.6	1.9	11%	Moralistic
Connecticut	37%	39%	17.2	3.2	1.5	2%	Individualistic
Delaware	41%	35%	25.3	3.1	2.1	5%	Individualistic
DC	61%	34%	25.0	5.4	3.0	-	Moralistic
Florida	46%	33%	24.8	2.6	1.7	14%	Traditionalistic
Georgia	52%	31%	21.5	1.6	1.3	28%	Traditionalistic
Hawaii	55%	25%	25.6	2.8	1.1	8%	Individualistic
Idaho	51%	30%	20.5	3.4	1.0	9%	Moralistic
Illinois	42%	35%	22.8	2.0	1.4	10%	Individualistic
Indiana	50%	33%	20.4	1.2	1.2	16%	Individualistic
Iowa	42%	38%	24.7	0.9	1.0	12%	Moralistic
Kansas	49%	33%	19.9	0.9	1.0	16%	Moralistic
Kentucky	66%	21%	19.3	0.9	1.0	34%	Traditionalistic
Louisiana	55%	27%	26.5	1.4	1.3	22%	Traditionalistic
Maine	45%	32%	23.0	2.4	1.4	3%	Moralistic

State	Non-drinkers	Light Drinkers	Per Capita Beer (gals)	Per Capita Wine (gals)	Per Capita Spirits (gals)	Evangelicals	Political Culture
Maryland	44%	35%	19.0	1.9	1.5	8%	Individualistic
Massachusetts	35%	38%	20.9	3.4	1.6	2%	Individualistic
Michigan	42%	33%	21.0	1.5	1.4	11%	Moralistic
Minnesota	33%	40%	22.2	1.7	1.7	11%	Moralistic
Mississippi	61%	25%	24.8	0.7	1.2	40%	Traditionalistic
Missouri	50%	31%	24.3	1.5	1.3	25%	Individualistic
Montana	44%	35%	28.9	1.9	1.4	11%	Moralistic
Nebraska	49%	31%	25.6	1.0	1.2	15%	Individualistic
Nevada	39%	34%	33.2	3.9	2.5	5%	Individualistic
New Hampshire	35%	36%	32.0	4.2	3.2	2%	Moralistic
New Jersey	42%	38%	17.0	3.0	1.5	2%	Individualistic
New Mexico	45%	33%	26.5	1.4	1.2	13%	Traditionalistic
New York	42%	36%	17.3	2.3	1.1	3%	Individualistic
North Carolina	58%	26%	22.5	1.6	1.0	26%	Traditionalistic
North Dakota	36%	40%	27.2	0.9	1.6	10%	Moralistic
Ohio	45%	34%	23.9	1.3	0.9	10%	Individualistic
Oklahoma	60%	27%	20.4	0.9	1.0	41%	Traditionalistic
Oregon	41%	35%	22.4	2.8	1.3	11%	Moralistic
Pennsylvania	43%	36%	24.1	1.3	1.0	6%	Individualistic
Rhode Island	36%	37%	21.9	3.0	1.4	2%	Individualistic
South Carolina	53%	27%	26.3	1.4	1.3	29%	Traditionalistic
South Dakota	39%	39%	26.2	0.9	1.4	14%	Moralistic
Tennessee	72%	18%	20.6	1.0	1.0	37%	Traditionalistic
Texas	48%	33%	26.8	1.3	1.0	24%	Traditionalistic
Utah	70%	18%	13.0	0.8	0.7	2%	Moralistic
Vermont	36%	36%	23.8	3.1	1.3	2%	Moralistic
Virginia	45%	33%	21.5	2.1	1.0	17%	Traditionalistic
Washington	38%	37%	19.6	2.5	1.3	10%	Moralistic
West Virginia	67%	21%	22.7	0.7	0.7	11%	Traditionalistic
Wisconsin	29%	38%	27.8	1.7	1.9	13%	Moralistic
Wyoming	45%	34%	26.2	1.4	1.7	11%	Individualistic

See Appendix 1 for data sources.

Opposition

Because a powerful political constituency can block legislation regardless of research findings, the influence of alcohol-related industries—alcohol producers, distributors and retailers, including bars and restaurants—is very important. Almost without exception, everyone

interviewed or surveyed for this project reported that the industry exerts a lot of influence in their state legislature. Because the big producers are national in scope, they maintain the capacity to deploy advocacy resources in every state as needed. Nonetheless, differences in industry influence clearly do exist across the states.

One indicator of industry influence is the presence of major operations in the state. For purposes of this report, the only solid source of such information across states is the list of major breweries presented in Table 4. Other significant operations, such as the powerful California wine industry, should also be noted. Difference by type of beverage can be very significant because the alcohol industry is not monolithic nor is the tax structure, i.e., different rates apply to different beverages and the legislature may raise them separately. Even subtypes of beverages, such as microbrews, may be taxed at different rates. Campaign contributions by industry segment are another good indicator of influence.

Table 4: Major Breweries

State	Brewer
California	Anheuser-Busch, Miller
Colorado	Anheuser-Busch, Coors
Florida	Anheuser-Busch
Georgia	Anheuser-Busch, Miller
Missouri	Anheuser-Busch
New Hampshire	Anheuser-Busch
New Jersey	Anheuser-Busch
New York	Anheuser-Busch
North Carolina	Miller
Ohio	Anheuser-Busch, Miller
Tennessee	Coors
Texas	Anheuser-Busch, Miller
Virginia	Anheuser-Busch
Wisconsin	Miller

Source: Center for Science in the Public Interest, 2004

An outcome-oriented measure of industry influence is the panoply of state alcohol policies, particularly those opposed by the industry at the time of adoption. Several such policies are presented in Table 5. For one of these—setting a .08 blood alcohol content level as the threshold for driving under the influence laws—all legislatures have adopted the same rule. The states differ considerably, though, in the effective dates of their laws, with later dates indicating more effective industry opposition, as well as other forces that opposed lowering the standard.

As a subset of alcohol policy, tax rates themselves provide an insightful measure of the industry’s influence. In some states, industry opposition has prevented a tax increase for over 50 years. The rankings presented in Table 5 are composites that average rates for beer, wine, and spirits and must be considered approximations due to the complexity of state alcohol tax structures. The State Profiles (Appendix 1) list each rate separately.

Table 5: State Alcohol Policies

State	Beginning of .08 Standard ¹	Requires Warning Signs	Requires Keg Registration	Ban on Sunday Sales ²	State Control ³	Year of Last Tax Increase	Alcohol Tax Rank ⁴
Alabama	Before 1998			Yes	Yes	1982	3
Alaska	Sep 2001	Yes				2002	1
Arizona	Aug 2001	Yes				1983	27
Arkansas	Aug 2001			Yes		2001	23
California	Before 1998	Yes	Yes			1991	35
Colorado	July 2004			Yes		1976	47
Connecticut	Jul 2002		Yes	Yes		1989	17
Delaware	Jul 2004	Yes				1990	21
DC	Apr 1999	Yes	Yes			1989	30
Florida	Before 1998					1999	2
Georgia	Jul 2001	Yes	Yes	Yes		1964	6
Hawaii	Before 1998					1998	4
Idaho	Before 1998		Yes		Yes	1961	43
Illinois	Before 1998	Yes		Yes		1999	18
Indiana	Jul 2001		Yes	Yes		1981	40
Iowa	Jul 2003				Yes	1986	12
Kansas	Before 1998		Yes	Yes		1987	39
Kentucky	Oct 2000	Yes		Yes		1982	45
Louisiana	Sep 2003		Yes			1948	35
Maine	Before 1998		Yes		Yes	1986	18
Maryland	Sep 2001		Yes			1972	46
Massachusetts	Jun 2003		Yes			1975	31
Michigan	Sep 2003				Yes	1966	29
Minnesota	Aug 2005	Yes	Yes	Yes		1987	32
Mississippi	Jul 2002				Yes	1986	25
Missouri	Sep 2001	Yes				1971	49
Montana	Apr 2003				Yes	1992	25
Nebraska	Sep 2001	Yes	Yes	Yes		2003	13
Nevada	Sep 2003					2003	34
New Hampshire	Before 1998	Yes	Yes		Yes	1991	15
New Jersey	Jan 2004	Yes				1992	28
New Mexico	Before 1998	Yes	Yes			1993	5
New York	Jul 2003	Yes	Yes			1990	38
North Carolina	Before 1998				Yes	1969	8

State	Beginning of .08 Standard ¹	Requires Warning Signs	Requires Keg Registration	Ban on Sunday Sales ²	State Control ³	Year of Last Tax Increase	Alcohol Tax Rank ⁴
North Dakota	Aug 2003		Yes			1967	35
Ohio	Jun 2003				Yes	1993	42
Oklahoma	Jul 2001		Yes	Yes		1987	10
Oregon	Before 1998	Yes	Yes		Yes	1977	44
Pennsylvania	Sep 2003				Yes	1947	50
Rhode Island	Jul 2000		Yes	Yes		1989	32
South Carolina	Aug 2003			Yes		1969	11
South Dakota	Jul 2002	Yes	Yes	Yes		1988	14
Tennessee	Jul 2003	Yes		Yes		2002	18
Texas	Sep 1999					1984	41
Utah	Before 1998		Yes	Yes	Yes	2003	7
Vermont	Before 1998		Yes		Yes	1981	24
Virginia	Before 1998		Yes	Yes	Yes	1993	9
Washington	Jan 1999	Yes	Yes		Yes	1997	16
West Virginia	May 2004	Yes			Yes	1966	21
Wisconsin	Sep 2003					1969	48
Wyoming	Jul 2002				Yes	1935	51

Notes:

- .08 refers to the minimum blood alcohol content limit for driving while intoxicated.
- Ban on Sunday Sales is coded as Yes if any type of alcohol sales is generally prohibited on Sundays.
- State Control is coded as Yes if any aspect of the retail or wholesale distribution system is administered by the state. For details, see the State Profiles.
- Alcohol Tax Rank is a composite based on ranks for beer, wine, and distilled spirits taxes. These rankings are not approximate because of differences in the nature of state taxes (sales and volume) as well as lack of comparability for states with state-run liquor stores that impose mark-ups as well as taxes. See Appendix 1 for data sources.

Conclusion

Because of persistent state budget deficits and a variety other factors, the issue of alcohol tax rates is likely to remain on state legislative agendas for the foreseeable future. Consequently, the opportunity exists for pertinent research findings to influence the policymaking process. In some states, advocates for higher alcohol taxes are seizing this opportunity to educate legislators about the relationship between alcohol taxes and alcohol-related problems and associated state spending.

This report contributes to that process by providing an extensive dataset researchers and advocates can use to prioritize among states. work toward creating favorable conditions in their states, and presenting findings in a way that maximizes their impact. Each of the principal national organizations actively supporting increased alcohol taxes participated in the project and plans to use the report's findings to target their efforts.

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Unless otherwise noted, all data presented in tables are drawn from the appendices. Sources are listed in the appendices.

Assessing State Readiness to Act on Alcohol Tax Research Findings

Appendix 1: State Profiles

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Georgia	35	Oklahoma	61
Hawaii	36	Oregon.....	62
Idaho	37	Pennsylvania	63
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Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Alabama

Demographics		Fiscal		Government		
Population 2000:	4,447,100	Budget Deficit (000s):	\$620	Unified Govt:	Split Legis/Gov	
Population 2003:	4,501,000	Deficit Percent:	11%	Initiative Process:	No	
White:	71.1%	Deficit Percent Rank:	8	<u>Legislature</u>		
African American:	26.0%			Legislature Type:	Hybrid	
Other Race:	1.9%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	70.3%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	1.7%	SalesTax:	Yes	Session Convene:	1-Feb	
Per Capita Income:	\$26,338	Total Tax Revenue (000):	\$6,416,351	Session Adjourn:	16-May	
Disposable Income:	\$24,028	Taxes Per Capita:	\$1,426	Term Limits:	No	
Below Poverty:	16.1%	Rank:	48	<u>Senate</u> <u>House</u>		
Size (Square Miles):	51,718	Percent of Income:	6.1%	Seats:	35	105
Density per Square Mile	86	Rank:	40	Up in 2004:	0	0
Gross State Product (000s):	\$121,490			Democratic %:	71%	60.0%
		Tobacco Taxes		Republican %:	29%	40.0%
Orientations		Cigarette Tax per Pack:	\$0.43	Term (Years):	4	4
Political Culture:	Traditionalistic	Cigarette Tax Rank:	37	<u>Administration</u>		
Liberalism Index:	-1.45	Amount of Last Increase:	\$0.26	Governor:	Bob Riley	
Presidential Pick:	Bush	Date of Increase:	5/18/2004	Party:	Republican	
Bush Percentage:	56.0%			Election:	2007	
Fundamentalist:	33.9%			Lame Duck:	No	
Evangelical:	40.6%			Spouse:	Patsy Riley	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	93,600,000	21.0	Mixed	Mixed	Volume	\$0.53	4	2003 Revenue (000):	\$126,519	
Wine	4,639,000	1.0	State Run	Mixed	Both	\$1.70	4	Percent of All 2003 Tax Revenue:	2.0%	
Spirits	4,441,000	1.0	State Run	Mixed	Sales			1998 Revenue (000):	\$117,940	
								Percent of All 1998 Tax Revenue:	2.1%	
Legislative Majority Needed to Increase Alcohol Taxes:							1/2	Year of Last Increase:		1982

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$110,134 to \$761,359 for 1.2% to 8.3% of the state budget	
Warning Signs Law:	No	Industry "Risk" Assessment:	-
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	Yes	AMOD State:	No
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	57.7%
		Light Drinkers:	26.3%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Alaska

Demographics		Fiscal		Government		
Population 2000:	636,932	Budget Deficit (000s):	475	Unified Govt:	Unified	
Population 2003:	649,000	Deficit Percent:	21%	Initiative Process:	Yes	
White:	69.3%	Deficit Percent Rank:	1	<u>Legislature</u>		
African American:	3.5%			Legislature Type:	Hybrid	
Other Race:	21.7%	General Taxes		Full/Part-Time:	Full-	
White Not Hispanic or Latino:	67.6%	IncomeTax:	No	Session Frequency:	Annual	
Hispanic or Latino:	4.1%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$33,568	Total Tax Revenue (000):	\$1,069,319	Session Adjourn:	9-May	
Disposable Income:	\$30,641	Taxes Per Capita:	\$1,648	Term Limits:	No	
Below Poverty:	9.4%	Rank:	37	<u>Senate</u> <u>House</u>		
Size (Square Miles):	587,878	Percent of Income:	7.7%	Seats:	20	40
Density per Square Mile	1	Rank:	16	Up in 2004:	10	40
Gross State Product (000s):	\$28,581			Democratic %:	40%	32.5%
		Tobacco Taxes		Republican %:	55%	67.5%
Orientations		Cigarette Tax per Pack:	\$1.00	Term (Years):	2	4
Political Culture:	Individualistic	Cigarette Tax Rank:	13	<u>Administration</u>		
Liberalism Index:	-	Amount of Last Increase:	\$0.71	Governor:	Frank H. Murkowski	
Presidential Pick:	Bush	Date of Increase:	10/1/1997	Party:	Republican	
Bush Percentage:	59.0%			Election:	2006	
Fundamentalist:	-			Lame Duck:	No	
Evangelical:	12.5%			Spouse:	Nancy Murkowski	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	14,513,000	23.1	License	License	Volume	\$1.07	1	2003 Revenue (000):	\$22,466
Wine	1,521,000	2.4	License	License	Volume	\$2.50	1	Percent of All 2003 Tax Revenue:	2.1%
Spirits	1,150,000	1.8	License	License	Volume	\$12.80	1	1998 Revenue (000):	\$11,771
Legislative Majority Needed to Increase Alcohol Taxes:						1/2		Percent of All 1998 Tax Revenue:	1.0%
								Year of Last Increase:	2002

Other Alcohol-Related Information

.08 Limit Adopted:	9/1/2001	Cost to State Gov't in 1998 (000): \$29,796 to \$205,984 for 0.9% to 6.2% of the state budget	
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	No	AMOD State:	No
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	38.5%
		Light Drinkers:	37.4%

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Arizona

Demographics		Fiscal		Government		
Population 2000:	5,130,632	Budget Deficit (000s):	1,100	Unified Govt:	Split Legis/Gov	
Population 2003:	5,581,000	Deficit Percent:	17%	Initiative Process:	Yes	
White:	75.5%	Deficit Percent Rank:	5	<u>Legislature</u>		
African American:	3.1%			Legislature Type:	Hybrid	
Other Race:	18.5%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	63.8%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	25.3%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$26,838	Total Tax Revenue (000):	\$8,691,761	Session Adjourn:	23-Apr	
Disposable Income:	\$24,293	Taxes Per Capita:	\$1,557	Term Limits:	Yes	
Below Poverty:	13.9%	Rank:	41	<u>Senate</u> <u>House</u>		
Size (Square Miles):	114,007	Percent of Income:	6.5%	Seats:	30	60
Density per Square Mile	45	Rank:	30	Up in 2004:	30	60
Gross State Product (000s):	\$160,687			Democratic %:	43%	35.0%
		Tobacco Taxes		Republican %:	57%	65.0%
		Cigarette Tax per Pack:	\$1.18	Term (Years):	2	2
Orientations		Cigarette Tax Rank:	11	<u>Administration</u>		
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.60	Governor:	Janet Napolitano	
Liberalism Index:	-1.05	Date of Increase:	11/26/2002	Party:	Democrat	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	51.0%			Lame Duck:	No	
Fundamentalist:	14.2%			Spouse:		
Evangelical:	9.5%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	137,250,000	26.8	License	License	Volume	\$0.16	30	2003 Revenue (000):	\$54,067	
Wine	10,606,000	2.1	License	License	Volume	\$0.84	17	Percent of All 2003 Tax Revenue:	0.6%	
Spirits	7,116,000	1.4	License	License	Volume	\$3.00	21	1998 Revenue (000):	\$46,144	
					Legislative Majority Needed to Increase Alcohol Taxes:	2/3			Percent of All 1998 Tax Revenue:	0.7%
									Year of Last Increase:	1983

Other Alcohol-Related Information

.08 Limit Adopted:	8/31/2001	Cost to State Gov't in 1998 (000): \$85,667 to \$592,220 for 0.9% to 6.1% of the state budget	
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	No	AMOD State:	No
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	43.4%
		Light Drinkers:	32.1%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Arkansas

Demographics		Fiscal		Government		
Population 2000:	2,673,400	Budget Deficit (000s):	0	Unified Govt:	Split Legis/Gov	
Population 2003:	2,726,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	80.0%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	15.7%			Legislature Type:	Citizen	
Other Race:	3.1%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	78.6%	IncomeTax:	Yes	Session Frequency:	Biennial	
Hispanic or Latino:	3.2%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$24,289	Total Tax Revenue (000):	\$5,145,554	Session Adjourn:	10-Mar	
Disposable Income:	\$22,123	Taxes Per Capita:	\$1,888	Term Limits:	Yes	
Below Poverty:	15.8%	Rank:	21	<u>Senate</u> <u>House</u>		
Size (Square Miles):	53,183	Percent of Income:	8.3%	Seats:	35	100
Density per Square Mile	50	Rank:	7	Up in 2004:	17	100
Gross State Product (000s):	\$67,913			Democratic %:	77%	70.0%
		Tobacco Taxes		Republican %:	23%	30.0%
		Cigarette Tax per Pack:	\$0.59	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	27	<u>Administration</u>		
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.25	Governor:	Mike Huckabee	
Liberalism Index:	-1.54	Date of Increase:	6/1/2003	Party:	Republican	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	51.0%			Lame Duck:	Yes	
Fundamentalist:	29.6%			Spouse:	Janet Huckabee	
Evangelical:	43.1%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	51,075,000	19.1	License	License	Both	\$0.23	20	2003 Revenue (000):	\$33,817	
Wine	2,185,000	0.8	License	License	Both	\$0.75	19	Percent of All 2003 Tax Revenue:	0.7%	
Spirits	2,891,000	1.1	License	License	Both	\$2.50	24	1998 Revenue (000):	\$26,647	
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			Percent of All 1998 Tax Revenue:	0.7%
									Year of Last Increase:	2001

Other Alcohol-Related Information

.08 Limit Adopted:	8/13/2001	Cost to State Gov't in 1998 (000): \$47,738 to \$330,015 for 0.7% to 5.% of the state budget	
Warning Signs Law:	No	Industry "Risk" Assessment:	Significant
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	Yes	AMOD State:	No
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	60.9%
		Light Drinkers:	25.1%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for California

Demographics		Fiscal		Government		
Population 2000:	33,871,648	Budget Deficit (000s):	15,000	Unified Govt:	Split Legis/Gov	
Population 2003:	35,484,000	Deficit Percent:	21%	Initiative Process:	Yes	
White:	59.5%	Deficit Percent Rank:	1	<u>Legislature</u>		
African American:	6.7%			Legislature Type:	Professional	
Other Race:	29.0%	General Taxes		Full/Part-Time:	Full	
White Not Hispanic or Latino:	46.7%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	32.4%	SalesTax:	Yes	Session Convene:	6-Dec	
Per Capita Income:	\$33,749	Total Tax Revenue (000):	\$79,198,255	Session Adjourn:	9-Sep	
Disposable Income:	\$29,798	Taxes Per Capita:	\$2,232	Term Limits:	Yes	
Below Poverty:	14.2%	Rank:	10	<u>Senate</u> <u>House</u>		
Size (Square Miles):	158,648	Percent of Income:	8.3%	Seats:	40	80
Density per Square Mile	214	Rank:	9	Up in 2004:	20	80
Gross State Product (000s):	\$1,359,265			Democratic %:	63%	60.0%
		Tobacco Taxes		Republican %:	38%	40.0%
		Cigarette Tax per Pack:	\$0.87	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	19	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.50	Governor:	Arnold Schwarzenegger	
Liberalism Index:	1.49	Date of Increase:	1/1/1999	Party:	Republican	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	42.0%			Lame Duck:	No	
Fundamentalist:	6.8%			Spouse:	Maria Shriver	
Evangelical:	7.2%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	652,950,000	19.3	License	License	Volume	\$0.20	21	2003 Revenue (000):	\$290,564
Wine	100,819,000	3.0	License	License	Volume	\$0.20	44	Percent of All 2003 Tax Revenue:	0.4%
Spirits	42,064,000	1.2	License	License	Volume	\$3.30	19	1998 Revenue (000):	\$270,529
								Percent of All 1998 Tax Revenue:	0.4%
Legislative Majority Needed to Increase Alcohol Taxes:					2/3			Year of Last Increase:	1991

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$1,006,667 to \$6,959,132 for 1.5% to 10.2% of the state budget			
Warning Signs Law:	Yes	Industry "Risk" Assessment: High Risk		Nondrinkers:	41.8%
Keg Reg Law:	Yes	RUD Coalition: No	AMOD State: No	Light Drinkers:	34.4%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: California Alcohol Policy Reform Initiative			

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Colorado

Demographics		Fiscal		Government		
Population 2000:	4,301,261	Budget Deficit (000s):	200 to 300	Unified Govt:	Unified	
Population 2003:	4,551,000	Deficit Percent:	4% to 5%	Initiative Process:	Yes	
White:	82.8%	Deficit Percent Rank:	23	<u>Legislature</u>		
African American:	3.8%			Legislature Type:	Hybrid	
Other Race:	10.5%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	74.5%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	17.1%	SalesTax:	Yes	Session Convene:	12-Jan	
Per Capita Income:	\$34,283	Total Tax Revenue (000):	\$6,636,190	Session Adjourn:	11-May	
Disposable Income:	\$30,507	Taxes Per Capita:	\$1,458	Term Limits:	Yes	
Below Poverty:	9.3%	Rank:	47	<u>Senate</u> <u>House</u>		
Size (Square Miles):	104,100	Percent of Income:	5.4%	Seats:	35	65
Density per Square Mile	41	Rank:	46	Up in 2004:	18	65
Gross State Product (000s):	\$173,772			Democratic %:	49%	43.1%
		Tobacco Taxes		Republican %:	51%	56.9%
Orientations		Cigarette Tax per Pack:	\$0.20	Term (Years):	2	4
Political Culture:	Moralistic	Cigarette Tax Rank:	44	<u>Administration</u>		
Liberalism Index:	0.48	Amount of Last Increase:	\$0.05	Governor:	Bill Owens	
Presidential Pick:	Bush	Date of Increase:	7/1/1986	Party:	Republican	
Bush Percentage:	51.0%			Election:	2007	
Fundamentalist:	9.8%			Lame Duck:	Yes	
Evangelical:	10.6%			Spouse:	Frances Owens	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	109,080,000	25.4	License	License	Volume	\$0.08	45	2003 Revenue (000):	\$30,286	
Wine	11,171,000	2.6	License	License	Volume	\$0.32	38	Percent of All 2003 Tax Revenue:	0.5%	
Spirits	8,303,000	1.9	License	License	Volume	\$2.28	29	1998 Revenue (000):	\$25,359	
					Legislative Majority Needed to Increase Alcohol Taxes:	2/3			Percent of All 1998 Tax Revenue:	0.4%
									Year of Last Increase:	1976

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2004	Cost to State Gov't in 1998 (000): \$77,825 to \$538,007 for 1.1% to 7.9% of the state budget					
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	34.6%	
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	39.4%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes: Colorado Association of Alcohol and Drug Service Prov					

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Connecticut

Demographics		Fiscal		Government		
Population 2000:	3,405,565	Budget Deficit (000s):	200	Unified Govt:	Split Legis/Gov	
Population 2003:	3,483,000	Deficit Percent:	2%	Initiative Process:	No	
White:	81.6%	Deficit Percent Rank:	28	<u>Legislature</u>		
African American:	9.1%			Legislature Type:	Hybrid	
Other Race:	7.0%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	77.5%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	9.4%	SalesTax:	Yes	Session Convene:	5-Jan	
Per Capita Income:	\$43,173	Total Tax Revenue (000):	\$9,508,645	Session Adjourn:	8-Jun	
Disposable Income:	\$36,726	Taxes Per Capita:	\$2,730	Term Limits:	No	
Below Poverty:	7.9%	Rank:	2	<u>Senate</u> <u>House</u>		
Size (Square Miles):	5,006	Percent of Income:	7.6%	Seats:	36	151
Density per Square Mile	680	Rank:	20	Up in 2004:	36	151
Gross State Product (000s):	\$166,165			Democratic %:	58%	62.3%
		Tobacco Taxes		Republican %:	42%	37.7%
		Cigarette Tax per Pack:	\$1.51	Term (Years):	2	2
		Cigarette Tax Rank:	3	<u>Administration</u>		
Orientations		Amount of Last Increase:	\$0.40	Governor:	John G. Rowland	
Political Culture:	Individualistic	Date of Increase:	3/15/2003	Party:	Republican	
Liberalism Index:	1.19			Election:	2007	
Presidential Pick:	Gore			Lame Duck:	No	
Bush Percentage:	38.0%			Spouse:	Patricia L. Rowland	
Fundamentalist:	2.2%			"Leadership" Member:	No	
Evangelical:	2.4%					

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	58,725,000	17.2	License	License	Volume	\$0.20	21	2003 Revenue (000):	\$42,491
Wine	10,756,000	3.2	License	License	Volume	\$0.60	24	Percent of All 2003 Tax Revenue:	0.4%
Spirits	5,125,000	1.5	License	License	Volume	\$4.50	8	1998 Revenue (000):	\$43,428
								Percent of All 1998 Tax Revenue:	0.5%
								Year of Last Increase:	1989
Legislative Majority Needed to Increase Alcohol Taxes:						1/2			

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2002	Cost to State Gov't in 1998 (000): \$80,351 to \$555,470 for 0.7% to 4.8% of the state budget			
Warning Signs Law:	No	Industry "Risk" Assessment:	Significant	Nondrinkers:	36.7%
Keg Reg Law:	Yes	RUD Coalition:	Yes	AMOD State:	No
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes:	The Connecticut Coalition to Stop Underage Drinking		
				Light Drinkers:	38.5%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Delaware

Demographics		Fiscal		Government		
Population 2000:	783,600	Budget Deficit (000s):	0	Unified Govt:	Split Legis	
Population 2003:	817,000	Deficit Percent:	0%	Initiative Process:	No	
White:	74.6%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	19.2%			Legislature Type:	Hybrid	
Other Race:	4.4%			Full/Part-Time:	Half	
White Not Hispanic or Latino:	72.5%			Session Frequency:	Annual	
Hispanic or Latino:	4.8%			Session Convene:	11-Jan	
Per Capita Income:	\$32,810			Session Adjourn:	30-Jun	
Disposable Income:	\$28,960			Term Limits:	No	
Below Poverty:	9.2%				<u>Senate</u>	<u>House</u>
Size (Square Miles):	2,026			Seats:	21	41
Density per Square Mile	387			Up in 2004:	10	41
Gross State Product (000s):	\$40,509			Democratic %:	62%	29.3%
				Republican %:	38%	70.7%
				Term (Years):	2	4
					<u>Administration</u>	
				Governor:	Ruth Ann Minner	
				Party:	Democrat	
				Election:	2005	
				Lame Duck:	No	
				Spouse:	No	
				"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes								<u>Alcohol Tax Revenue</u>	
Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank		
Beer	19,823,000	25.3	License	License	Volume	\$0.16	30	2003 Revenue (000):	\$12,239
Wine	2,444,000	3.1	License	License	Volume	\$0.97	12	Percent of All 2003 Tax Revenue:	0.6%
Spirits	1,669,000	2.1	License	License	Volume	\$3.75	15	1998 Revenue (000):	\$9,652
Legislative Majority Needed to Increase Alcohol Taxes:						3/5		Percent of All 1998 Tax Revenue:	0.5%
								Year of Last Increase:	1990

Other Alcohol-Related Information			
.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$33,818 to \$233,788 for 0.9% to 6.5% of the state budget	
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	No	AMOD State:	Yes
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	40.9%
		Light Drinkers:	34.7%

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for District of Columbia

Demographics		Fiscal		Government	
Population 2000:	563,384	Budget Deficit (000s):	\$100	Unified Govt:	Unified
Population 2003:		Deficit Percent:		Initiative Process:	No
White:	30.8%	Deficit Percent Rank:	N/A	<u>Legislature</u>	
African American:	60.0%			Legislature Type:	
Other Race:	6.9%	General Taxes		Full/Part-Time:	
White Not Hispanic or Latino:	27.8%	IncomeTax:	No	Session Frequency:	Annual
Hispanic or Latino:	7.9%	SalesTax:	No	Session Convene:	
Per Capita Income:	\$48,342	Total Tax Revenue (000):		Session Adjourn:	
Disposable Income:	\$42,345	Taxes Per Capita:		Term Limits:	No
Below Poverty:	20.2%	Rank:		<u>Senate</u> <u>House</u>	
Size (Square Miles):		Percent of Income:		Seats:	
Density per Square Mile		Rank:		Up in 2004:	
Gross State Product (000s):	\$64,459			Democratic %:	
		Tobacco Taxes		Republican %:	
Orientations		Cigarette Tax per Pack:	\$1.00	Term (Years):	
Political Culture:	Moralistic	Cigarette Tax Rank:	13	<u>Administration</u>	
Liberalism Index:	-	Amount of Last Increase:	\$0.01	Governor:	Anthony Williams
Presidential Pick:	Gore	Date of Increase:	1/1/2003	Party:	Democrat
Bush Percentage:	9.0%			Election:	
Fundamentalist:	-			Lame Duck:	No
Evangelical:				Spouse:	Diane Williams
				"Leadership" Member:	Yes

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	14,288,000	25.0	License	License	Both	\$0.09	2	2003 Revenue (000):	
Wine	3,064,000	5.4	License	License	Both	\$0.30	42	Percent of All 2003 Tax Revenue:	
Spirits	1,712,000	3.0	License	License	Both	\$0.00	32	1998 Revenue (000):	
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2	Percent of All 1998 Tax Revenue:		
							Year of Last Increase:		1989

Other Alcohol-Related Information

.08 Limit Adopted:	4/13/1999	Cost to State Gov't in 1998 (000):	-		
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-		
Keg Reg Law:	Yes	RUD Coalition: Yes	AMOD State:	No	
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	National Capital Coalition to Reduce Underage Drinking		
		Nondrinkers:			61.3%
		Light Drinkers:			34.3%

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Florida

Demographics		Fiscal		Government		
Population 2000:	15,982,378	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	17,019,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	78.0%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	14.6%			Legislature Type:	Hybrid	
Other Race:	5.1%	General Taxes		Full/Part-Time:	Full-	
White Not Hispanic or Latino:	65.4%	IncomeTax:	No	Session Frequency:	Annual	
Hispanic or Latino:	16.8%	SalesTax:	Yes	Session Convene:	8-Mar	
Per Capita Income:	\$30,446	Total Tax Revenue (000):	\$26,905,405	Session Adjourn:	6-May	
Disposable Income:	\$27,610	Taxes Per Capita:	\$1,581	Term Limits:	Yes	
Below Poverty:	12.5%	Rank:	40	<u>Senate</u> <u>House</u>		
Size (Square Miles):	58,681	Percent of Income:	5.6%	Seats:	40	120
Density per Square Mile	272	Rank:	45	Up in 2004:	20	120
Gross State Product (000s):	\$491,488			Democratic %:	35%	32.5%
		Tobacco Taxes		Republican %:	65%	67.5%
		Cigarette Tax per Pack:	\$0.34	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	42	<u>Administration</u>		
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.10	Governor:	Jeb Bush	
Liberalism Index:	-0.37	Date of Increase:	7/1/1990	Party:	Republican	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	49.0%			Lame Duck:	Yes	
Fundamentalist:	15.3%			Spouse:	Columba Bush	
Evangelical:	14.0%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	396,225,000	24.8	License	License	Volume	\$0.48	6	2003 Revenue (000):	\$607,748	
Wine	42,063,000	2.6	License	License	Volume	\$2.25	2	Percent of All 2003 Tax Revenue:	2.3%	
Spirits	26,909,000	1.7	License	License	Volume	\$6.50	2	1998 Revenue (000):	\$565,188	
								Percent of All 1998 Tax Revenue:	2.5%	
Legislative Majority Needed to Increase Alcohol Taxes:							1/2	Year of Last Increase:		1999

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$290,028 to \$2,004,978 for 0.9% to 6.2% of the state budget					
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	46.3%	
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	Yes	Light Drinkers:	33.1%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: -					

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Georgia

Demographics		Fiscal		Government		
Population 2000:	8,186,453	Budget Deficit (000s):	700 to 900	Unified Govt:	Split Legis	
Population 2003:	8,685,000	Deficit Percent:	5% to 6%	Initiative Process:	No	
White:	65.1%	Deficit Percent Rank:	20	<u>Legislature</u>		
African American:	28.7%			Legislature Type:	Citizen	
Other Race:	4.9%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	62.6%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	5.3%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$29,442	Total Tax Revenue (000):	\$13,411,632	Session Adjourn:	late March	
Disposable Income:	\$26,356	Taxes Per Capita:	\$1,544	Term Limits:	No	
Below Poverty:	13.0%	Rank:	42	<u>Senate</u> <u>House</u>		
Size (Square Miles):	58,390	Percent of Income:	6.3%	Seats:	56	180
Density per Square Mile	140	Rank:	34	Up in 2004:	56	180
Gross State Product (000s):	\$299,874			Democratic %:	46%	58.9%
		Tobacco Taxes		Republican %:	54%	40.6%
Orientations		Cigarette Tax per Pack:	\$0.37	Term (Years):	2	2
Political Culture:	Traditionalistic	Cigarette Tax Rank:	39	<u>Administration</u>		
Liberalism Index:	-1.04	Amount of Last Increase:	\$0.25	Governor:	Sonny Perdue	
Presidential Pick:	Bush	Date of Increase:	7/1/2003	Party:	Republican	
Bush Percentage:	55.0%			Election:	2007	
Fundamentalist:	31.2%			Lame Duck:	No	
Evangelical:	27.8%			Spouse:	Mary Perdue	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	175,725,000	21.5	License	License	Volume	\$0.48	6	2003 Revenue (000):	\$142,010
Wine	13,290,000	1.6	License	License	Volume	\$1.51	6	Percent of All 2003 Tax Revenue:	1.1%
Spirits	10,532,000	1.3	License	License	Volume	\$3.79	14	1998 Revenue (000):	\$127,418
								Percent of All 1998 Tax Revenue:	1.1%
								Year of Last Increase:	1964
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2001	Cost to State Gov't in 1998 (000): \$144,440 to \$998,523 for 0.9% to 6.2% of the state budget			
Warning Signs Law:	Yes	Industry "Risk" Assessment: Significant		Nondrinkers:	51.5%
Keg Reg Law:	Yes	RUD Coalition: Yes	AMOD State: Yes	Light Drinkers:	31.4%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes: Georgia Alcohol Policy Partnership			

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Hawaii

Demographics		Fiscal		Government		
Population 2000:	1,211,537	Budget Deficit (000s):	0	Unified Govt:	Split Legis/Gov	
Population 2003:	1,258,000	Deficit Percent:	0%	Initiative Process:	No	
White:	24.3%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	1.8%			Legislature Type:	Hybrid	
Other Race:	52.6%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	22.9%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	7.2%	SalesTax:	Yes	Session Convene:	19-Jan	
Per Capita Income:	\$30,913	Total Tax Revenue (000):	\$3,569,824	Session Adjourn:	early May	
Disposable Income:	\$27,837	Taxes Per Capita:	\$2,838	Term Limits:	No	
Below Poverty:	10.7%	Rank:	1	<u>Senate</u> <u>House</u>		
Size (Square Miles):	6,459	Percent of Income:	10.4%	Seats:	25	51
Density per Square Mile	188	Rank:	1	Up in 2004:	12	51
Gross State Product (000s):	\$43,710			Democratic %:	80%	70.6%
		Tobacco Taxes		Republican %:	20%	29.4%
		Cigarette Tax per Pack:	\$1.40	Term (Years):	2	4
		Cigarette Tax Rank:	7	<u>Administration</u>		
Orientations		Amount of Last Increase:	\$0.10	Governor:	Linda Lingle	
Political Culture:	Individualistic	Date of Increase:	7/1/2004	Party:	Republican	
Liberalism Index:	-			Election:	2006	
Presidential Pick:	Gore			Lame Duck:	No	
Bush Percentage:	37.0%			Spouse:		
Fundamentalist:	0.0%			"Leadership" Member:	Yes	
Evangelical:	8.1%					

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	31,050,000	25.6	License	License	Volume	\$0.92	2	2003 Revenue (000):	\$41,185	
Wine	3,419,000	2.8	License	License	Volume	\$1.36	8	Percent of All 2003 Tax Revenue:	1.2%	
Spirits	1,376,000	1.1	License	License	Volume	\$5.92	5	1998 Revenue (000):	\$38,894	
Legislative Majority Needed to Increase Alcohol Taxes:								1/2	Percent of All 1998 Tax Revenue:	1.2%
									Year of Last Increase:	1998

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000):	\$40,280 to \$278,457 for 0.8% to 5.5% of the state budget				
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	54.5%	
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	24.7%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	-				

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Idaho

Demographics		Fiscal		Government		
Population 2000:	1,293,953	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	1,366,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	91.0%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	0.4%			Legislature Type:	Citizen	
Other Race:	6.6%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	88.0%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	7.9%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$25,911	Total Tax Revenue (000):	\$2,344,344	Session Adjourn:	late March	
Disposable Income:	\$23,584	Taxes Per Capita:	\$1,716	Term Limits:	No	
Below Poverty:	11.8%	Rank:	33	<u>Senate</u> <u>House</u>		
Size (Square Miles):	83,574	Percent of Income:	8.3%	Seats:	35	70
Density per Square Mile	15	Rank:	10	Up in 2004:	35	70
Gross State Product (000s):	\$36,905			Democratic %:	20%	22.9%
		Tobacco Taxes		Republican %:	80%	77.1%
Orientations		Cigarette Tax per Pack:	\$0.57	Term (Years):	2	2
Political Culture:	Moralistic	Cigarette Tax Rank:	28	<u>Administration</u>		
Liberalism Index:	0.87	Amount of Last Increase:	\$0.29	Governor:	Dirk Kempthorne	
Presidential Pick:	Bush	Date of Increase:	6/1/2003	Party:	Republican	
Bush Percentage:	67.0%			Election:	2007	
Fundamentalist:	34.8%			Lame Duck:	Yes	
Evangelical:	9.0%			Spouse:	Patricia Kempthorne	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	26,550,000	20.5	Mixed	Mixed	Volume	\$0.15	33	2003 Revenue (000):	\$6,326
Wine	4,395,000	3.4	Mix	Mixed	Volume	\$0.45	33	Percent of All 2003 Tax Revenue:	0.3%
Spirits	1,328,000	1.0	State Run	Mixed	Volume			1998 Revenue (000):	\$5,507
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2		Percent of All 1998 Tax Revenue:	0.3%
								Year of Last Increase:	1961

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$21,806 to \$150,748 for 1.1% to 6.9% of the state budget		Nondrinkers:	51.1%
Warning Signs Law:	No	Industry "Risk" Assessment: Significant		Light Drinkers:	29.6%
Keg Reg Law:	Yes	RUD Coalition: No	AMOD State: No		
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: -			

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Illinois

Demographics		Fiscal		Government		
Population 2000:	12,419,293	Budget Deficit (000s):	2,000	Unified Govt:	Unified	
Population 2003:	12,654,000	Deficit Percent:	9%	Initiative Process:	Yes	
White:	73.5%	Deficit Percent Rank:	9	<u>Legislature</u>		
African American:	15.1%			Legislature Type:	Professional	
Other Race:	9.4%	General Taxes		Full/Part-Time:	Full-	
White Not Hispanic or Latino:	67.8%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	12.3%	SalesTax:	Yes	Session Convene:	12-Jan	
Per Capita Income:	\$33,690	Total Tax Revenue (000):	\$22,148,339	Session Adjourn:	*	
Disposable Income:	\$30,063	Taxes Per Capita:	\$1,750	Term Limits:	No	
Below Poverty:	10.7%	Rank:	30	<u>Senate</u> <u>House</u>		
Size (Square Miles):	56,343	Percent of Income:	5.8%	Seats:	59	118
Density per Square Mile	220	Rank:	42	Up in 2004:	22	118
Gross State Product (000s):	\$475,541			Democratic %:	54%	55.9%
		Tobacco Taxes		Republican %:	44%	44.1%
		Cigarette Tax per Pack:	\$0.98	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	17	<u>Administration</u>		
Political Culture:	Individualistic	Amount of Last Increase:	\$0.40	Governor:	Rod R. Blagojevich	
Liberalism Index:	0.41	Date of Increase:	7/1/2002	Party:	Democrat	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	43.0%			Lame Duck:	No	
Fundamentalist:	8.6%			Spouse:	Patricia Blagojevich	
Evangelical:	10.3%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	282,600,000	22.8	License	License	Volume	\$0.19	26	2003 Revenue (000):	\$141,981	
Wine	24,874,000	2.0	License	License	Volume	\$0.73	20	Percent of All 2003 Tax Revenue:	0.6%	
Spirits	17,196,000	1.4	License	License	Volume	\$4.50	8	1998 Revenue (000):	\$57,034	
							Legislative Majority Needed to Increase Alcohol Taxes:	1/2	Percent of All 1998 Tax Revenue:	0.3%
									Year of Last Increase:	1999

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$263,903 to \$1,824,374 for 1.2% to 8.% of the state budget					
Warning Signs Law:	Yes	Industry "Risk" Assessment:	Significant		Nondrinkers:	42.1%	
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	35.0%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes: Illinois Alcoholism & Drug Dependence Association					

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Indiana

Demographics		Fiscal		Government		
Population 2000:	6,080,485	Budget Deficit (000s):	595	Unified Govt:	Split Legis	
Population 2003:	6,196,000	Deficit Percent:	5%	Initiative Process:	No	
White:	87.5%	Deficit Percent Rank:	22	<u>Legislature</u>		
African American:	8.4%			Legislature Type:	Citizen	
Other Race:	2.9%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	85.8%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	3.5%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$28,783	Total Tax Revenue (000):	\$11,216,456	Session Adjourn:	29-Apr	
Disposable Income:	\$25,929	Taxes Per Capita:	\$1,810	Term Limits:	No	
Below Poverty:	9.5%	Rank:	27	<u>Senate</u> <u>House</u>		
Size (Square Miles):	36,185	Percent of Income:	6.2%	Seats:	50	100
Density per Square Mile	168	Rank:	35	Up in 2004:	25	100
Gross State Product (000s):	\$189,919			Democratic %:	36%	51.0%
		Tobacco Taxes		Republican %:	64%	49.0%
		Cigarette Tax per Pack:	\$0.56	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	29	<u>Administration</u>		
Political Culture:	Individualistic	Amount of Last Increase:	\$0.40	Governor:	Joseph E. Kernan	
Liberalism Index:	-1.2	Date of Increase:	7/1/2002	Party:	Democrat	
Presidential Pick:	Bush			Election:	2004	
Bush Percentage:	57.0%			Lame Duck:	No	
Fundamentalist:	12.9%			Spouse:	Maggie Kernan	
Evangelical:	16.0%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	123,975,000	20.4	License	License	Volume	\$0.12	38	2003 Revenue (000):	\$37,679	
Wine	7,275,000	1.2	License	License	Volume	\$0.47	32	Percent of All 2003 Tax Revenue:	0.3%	
Spirits	7,123,000	1.2	License	License	Volume	\$2.68	23	1998 Revenue (000):	\$31,706	
								Percent of All 1998 Tax Revenue:	0.3%	
Legislative Majority Needed to Increase Alcohol Taxes:						1/2			Year of Last Increase:	1981

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2001	Cost to State Gov't in 1998 (000):	-		
Warning Signs Law:	No	Industry "Risk" Assessment:	-		
Keg Reg Law:	Yes	RUD Coalition:	Yes	AMOD State:	No
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes:	Indiana Coalition to Reduce Underage Drinking		
		Nondrinkers:			49.9%
		Light Drinkers:			32.7%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Iowa

Demographics		Fiscal		Government		
Population 2000:	2,926,324	Budget Deficit (000s):	336	Unified Govt:	Split Legis/Gov	
Population 2003:	2,944,000	Deficit Percent:	7%	Initiative Process:	No	
White:	93.9%	Deficit Percent Rank:	15	<u>Legislature</u>		
African American:	2.1%			Legislature Type:	Hybrid	
Other Race:	2.9%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	92.6%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	2.8%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$29,043	Total Tax Revenue (000):	\$5,059,449	Session Adjourn:	late April	
Disposable Income:	\$26,409	Taxes Per Capita:	\$1,719	Term Limits:	No	
Below Poverty:	9.1%	Rank:	31	<u>Senate</u> <u>House</u>		
Size (Square Miles):	56,276	Percent of Income:	6.7%	Seats:	50	100
Density per Square Mile:	52	Rank:	29	Up in 2004:	25	100
Gross State Product (000s):	\$90,942			Democratic %:	42%	46.0%
		Tobacco Taxes		Republican %:	58%	54.0%
		Cigarette Tax per Pack:	\$0.36	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	40	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.05	Governor:	Thomas Vilsack	
Liberalism Index:	0.44	Date of Increase:	6/1/1991	Party:	Democrat	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	48.0%			Lame Duck:	No	
Fundamentalist:	8.6%			Spouse:	Christie Vilsack	
Evangelical:	11.7%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	72,225,000	24.7	License	Mixed	Volume	\$0.19	24	2003 Revenue (000):	\$12,659
Wine	2,534,000	0.9	State Run	Mixed	Volume	\$1.75	3	Percent of All 2003 Tax Revenue:	0.2%
Spirits	2,891,000	1.0	License	License				1998 Revenue (000):	\$11,497
								Percent of All 1998 Tax Revenue:	0.2%
Legislative Majority Needed to Increase Alcohol Taxes: 1/2								Year of Last Increase:	1986

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2003	Cost to State Gov't in 1998 (000): \$67,515 to \$466,733 for 0.9% to 6.% of the state budget					
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	42.2%	
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	Yes	Light Drinkers:	37.6%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: Healthy Lifestyles Coalition					

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Kansas

Demographics		Fiscal		Government		
Population 2000:	2,688,418	Budget Deficit (000s):	600	Unified Govt:	Split Legis/Gov	
Population 2003:	2,724,000	Deficit Percent:	13%	Initiative Process:	No	
White:	86.1%	Deficit Percent Rank:	6	<u>Legislature</u>		
African American:	5.7%			Legislature Type:	Hybrid	
Other Race:	6.0%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	83.1%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	7.0%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$29,935	Total Tax Revenue (000):	\$5,008,411	Session Adjourn:	late April	
Disposable Income:	\$27,033	Taxes Per Capita:	\$1,839	Term Limits:	No	
Below Poverty:	9.9%	Rank:	26	<u>Senate</u> <u>House</u>		
Size (Square Miles):	82,282	Percent of Income:	6.8%	Seats:	40	125
Density per Square Mile	33	Rank:	27	Up in 2004:	40	125
Gross State Product (000s):	\$87,196			Democratic %:	25%	36.0%
		Tobacco Taxes		Republican %:	75%	64.0%
		Cigarette Tax per Pack:	\$0.79	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	21	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.09	Governor:	Kathleen Sebelius	
Liberalism Index:	0.24	Date of Increase:	1/1/2003	Party:	Democrat	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	58.0%			Lame Duck:	No	
Fundamentalist:	12.5%			Spouse:	Gary Sebelius	
Evangelical:	15.6%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	53,550,000	19.9	License	License	Both	\$0.18	27	2003 Revenue (000):	\$83,982	
Wine	2,388,000	0.9	License	License	Both	\$0.30	40	Percent of All 2003 Tax Revenue:	1.7%	
Spirits	2,778,000	1.0	License	License	Both	\$2.50	24	1998 Revenue (000):	\$66,180	
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			Percent of All 1998 Tax Revenue:	1.4%
									Year of Last Increase:	1987

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000):	\$53,777 to \$371,764 for 0.9% to 6.% of the state budget				
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	48.7%	
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	33.4%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes:	-				

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Kentucky

Demographics		Fiscal		Government		
Population 2000:	4,041,769	Budget Deficit (000s):	200	Unified Govt:	Split Legis	
Population 2003:	4,115,000	Deficit Percent:	3%	Initiative Process:	Yes	
White:	90.1%	Deficit Percent Rank:	27	<u>Legislature</u>		
African American:	7.3%			Legislature Type:	Hybrid	
Other Race:	1.5%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	89.3%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	1.5%	SalesTax:	Yes	Session Convene:	4-Jan	
Per Capita Income:	\$26,252	Total Tax Revenue (000):	\$8,318,707	Session Adjourn:	29-Mar	
Disposable Income:	\$23,567	Taxes Per Capita:	\$2,022	Term Limits:	No	
Below Poverty:	15.8%	Rank:	16	<u>Senate</u> <u>House</u>		
Size (Square Miles):	40,411	Percent of Income:	8.1%	Seats:	38	100
Density per Square Mile	100	Rank:	12	Up in 2004:	19	100
Gross State Product (000s):	\$120,266			Democratic %:	42%	65.0%
		Tobacco Taxes		Republican %:	58%	35.0%
Orientations		Cigarette Tax per Pack:	\$0.03	Term (Years):	2	4
Political Culture:	Traditionalistic	Cigarette Tax Rank:	51	<u>Administration</u>		
Liberalism Index:	-0.32	Amount of Last Increase:	\$0.01	Governor:	Ernie Fletcher	
Presidential Pick:	Bush	Date of Increase:	7/1/1970	Party:	Republican	
Bush Percentage:	56.0%			Election:	2007	
Fundamentalist:	31.4%			Lame Duck:	No	
Evangelical:	33.7%			Spouse:	Glenna Fletcher	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	77,850,000	19.3	License	License	Both	\$0.08	45	2003 Revenue (000):	\$75,858	
Wine	3,526,000	0.9	License	License	Both	\$0.50	30	Percent of All 2003 Tax Revenue:	0.9%	
Spirits	4,195,000	1.0	License	License	Both	\$1.92	31	1998 Revenue (000):	\$63,470	
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			Percent of All 1998 Tax Revenue:	0.9%
									Year of Last Increase:	1982

Other Alcohol-Related Information

.08 Limit Adopted:	10/1/2000	Cost to State Gov't in 1998 (000): \$88,039 to \$608,616 for 0.9% to 6.% of the state budget			
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-	Nondrinkers:	66.3%
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes:	-	Light Drinkers:	21.1%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Louisiana

Demographics		Fiscal		Government		
Population 2000:	4,468,976	Budget Deficit (000s):	500	Unified Govt:	Unified	
Population 2003:	4,496,000	Deficit Percent:	8%	Initiative Process:	No	
White:	63.9%	Deficit Percent Rank:	11	<u>Legislature</u>		
African American:	32.5%			Legislature Type:	Hybrid	
Other Race:	2.5%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	62.5%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	2.4%	SalesTax:	Yes	Session Convene:	25-Apr	
Per Capita Income:	\$26,100	Total Tax Revenue (000):	\$7,447,533	Session Adjourn:	23-Jun	
Disposable Income:	\$23,889	Taxes Per Capita:	\$1,656	Term Limits:	No	
Below Poverty:	19.6%	Rank:	36	<u>Senate</u> <u>House</u>		
Size (Square Miles):	47,720	Percent of Income:	7.0%	Seats:	39	105
Density per Square Mile	94	Rank:	25	Up in 2004:	0	0
Gross State Product (000s):	\$148,697			Democratic %:	67%	64.8%
		Tobacco Taxes		Republican %:	33%	34.3%
		Cigarette Tax per Pack:	\$0.36	Term (Years):	4	4
Orientations		Cigarette Tax Rank:	40	<u>Administration</u>		
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.12	Governor:	Kathleen Babineaux Blanco	
Liberalism Index:	-1.04	Date of Increase:	7/1/2002	Party:	Democrat	
Presidential Pick:	Bush			Election:	2008	
Bush Percentage:	53.0%			Lame Duck:	No	
Fundamentalist:	18.4%			Spouse:	Raymond Blanco	
Evangelical:	21.5%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	118,575,000	26.5	License	License	Volume	\$0.32	13	2003 Revenue (000):	\$52,721	
Wine	6,357,000	1.4	License	License	Volume	\$0.11	47	Percent of All 2003 Tax Revenue:	0.7%	
Spirits	5,935,000	1.3	License	License	Volume	\$2.50	24	1998 Revenue (000):	\$52,304	
					Legislative Majority Needed to Increase Alcohol Taxes:	2/3			Percent of All 1998 Tax Revenue:	0.9%
									Year of Last Increase:	1948

Other Alcohol-Related Information

.08 Limit Adopted:	9/30/2003	Cost to State Gov't in 1998 (000):		\$97,413 to \$673,418 for 0.9% to 6.4% of the state budget			
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	55.1%	
Keg Reg Law:	Yes	RUD Coalition:	Yes	AMOD State:	Yes	Light Drinkers:	27.4%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: The Louisiana Alliance to Prevent Underage Drinking					

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Maine

Demographics		Fiscal		Government		
Population 2000:	1,274,923	Budget Deficit (000s):	173	Unified Govt:	Unified	
Population 2003:	1,306,000	Deficit Percent:	7%	Initiative Process:	Yes	
White:	96.9%	Deficit Percent Rank:	15	<u>Legislature</u>		
African American:	0.5%			Legislature Type:	Citizen	
Other Race:	1.5%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	96.5%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	0.7%	SalesTax:	Yes	Session Convene:	1-Dec	
Per Capita Income:	\$28,831	Total Tax Revenue (000):	\$2,697,275	Session Adjourn:	June 15	
Disposable Income:	\$25,900	Taxes Per Capita:	\$2,065	Term Limits:	Yes	
Below Poverty:	10.9%	Rank:	15	<u>Senate</u> <u>House</u>		
Size (Square Miles):	33,128	Percent of Income:	8.2%	Seats:	35	151
Density per Square Mile	38	Rank:	11	Up in 2004:	35	151
Gross State Product (000s):	\$37,449			Democratic %:	51%	53.0%
		Tobacco Taxes		Republican %:	49%	44.4%
		Cigarette Tax per Pack:	\$1.00	Term (Years):	2	2
Orientations		Cigarette Tax Rank:	13	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.26	Governor:	John Elias Baldacci	
Liberalism Index:	-0.02	Date of Increase:	10/1/2001	Party:	Democrat	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	44.0%			Lame Duck:	No	
Fundamentalist:	6.0%			Spouse:	Karen Baldacci	
Evangelical:	3.3%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	29,328,000	23.0	License	License	Both	\$0.35	12	2003 Revenue (000):	\$44,243	
Wine	3,063,000	2.4	Mixed	Mixed	Both	\$0.60	24	Percent of All 2003 Tax Revenue:	1.6%	
Spirits	1,800,000	1.4	Mixed	Mixed	Both			1998 Revenue (000):	\$33,396	
Legislative Majority Needed to Increase Alcohol Taxes:								1/2	Percent of All 1998 Tax Revenue:	1.4%
									Year of Last Increase:	1986

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000):	-		
Warning Signs Law:	No	Industry "Risk" Assessment:	High Risk		
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	-		
		Nondrinkers:	44.7%		
		Light Drinkers:	32.4%		

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Maryland

Demographics		Fiscal		Government		
Population 2000:	5,296,486	Budget Deficit (000s):	738	Unified Govt:	Split Legis/Gov	
Population 2003:	5,509,000	Deficit Percent:	7%	Initiative Process:	Yes	
White:	64.0%	Deficit Percent Rank:	15	<u>Legislature</u>		
African American:	27.9%			Legislature Type:	Hybrid	
Other Race:	6.1%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	62.1%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	4.3%	SalesTax:	Yes	Session Convene:	12-Jan	
Per Capita Income:	\$37,331	Total Tax Revenue (000):	\$10,980,324	Session Adjourn:	11-Apr	
Disposable Income:	\$32,637	Taxes Per Capita:	\$1,993	Term Limits:	No	
Below Poverty:	8.5%	Rank:	17	<u>Senate</u> <u>House</u>		
Size (Square Miles):	10,455	Percent of Income:	6.0%	Seats:	47	141
Density per Square Mile:	507	Rank:	41	Up in 2004:	0	0
Gross State Product (000s):	\$195,007			Democratic %:	70%	69.5%
		Tobacco Taxes		Republican %:	30%	30.5%
		Cigarette Tax per Pack:	\$1.00	Term (Years):	4	4
Orientations		Cigarette Tax Rank:	13	<u>Administration</u>		
Political Culture:	Individualistic	Amount of Last Increase:	\$0.34	Governor:	Robert. L. Ehrlich, Jr.	
Liberalism Index:	0.85	Date of Increase:	6/1/2002	Party:	Republican	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	40.0%			Lame Duck:	No	
Fundamentalist:	5.6%			Spouse:	Kendel Ehrlich	
Evangelical:	7.7%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	100,350,000	19.0	License	License	Volume	\$0.09	43	2003 Revenue (000):	\$25,651
Wine	9,946,000	1.9	License	License	Volume	\$0.40	34	Percent of All 2003 Tax Revenue:	0.2%
Spirits	7,884,000	1.5	License	License	Volume	\$1.50	32	1998 Revenue (000):	\$23,939
Legislative Majority Needed to Increase Alcohol Taxes:						1/2		Percent of All 1998 Tax Revenue:	0.3%
								Year of Last Increase:	1972

Other Alcohol-Related Information

.08 Limit Adopted:	9/30/2001	Cost to State Gov't in 1998 (000): \$118,583 to \$819,766 for 1.1% to 6.7% of the state budget						
Warning Signs Law:	No	Industry "Risk" Assessment:	- Nondrinkers: 44.2%					
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	35.0%	
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: -						

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Massachusetts

Demographics	Fiscal	Government
Population 2000: 6,349,097	Budget Deficit (000s): 1,000 to 1,500	Unified Govt: Split Legis/Gov
Population 2003: 6,433,000	Deficit Percent: 4% to 7%	Initiative Process: Yes
White: 84.5%	Deficit Percent Rank: 20	<u>Legislature</u>
African American: 5.4%		Legislature Type: Professional
Other Race: 7.7%	General Taxes	Full/Part-Time: Full-
White Not Hispanic or Latino: 81.9%	IncomeTax: Yes	Session Frequency: Annual
Hispanic or Latino: 6.8%	SalesTax: Yes	Session Convene: 5-Jan
Per Capita Income: \$39,815	Total Tax Revenue (000): \$15,610,825	Session Adjourn: *
Disposable Income: \$34,570	Taxes Per Capita: \$2,427	Term Limits: No
Below Poverty: 9.3%	Rank: 7	<u>Senate</u> <u>House</u>
Size (Square Miles): 8,262	Percent of Income: 7.2%	Seats: 40 160
Density per Square Mile: 768	Rank: 23	Up in 2004: 40 160
Gross State Product (000s): \$287,802		Democratic %: 85% 85.0%
	Tobacco Taxes	Republican %: 15% 14.4%
	Cigarette Tax per Pack: \$1.51	Term (Years): 2 2
Orientations	Cigarette Tax Rank: 3	<u>Administration</u>
Political Culture: Individualistic	Amount of Last Increase: \$0.75	Governor: Mitt Romney
Liberalism Index: 1.64	Date of Increase: 7/24/2002	Party: Republican
Presidential Pick: Gore		Election: 2007
Bush Percentage: 33.0%		Lame Duck: No
Fundamentalist: 2.2%		Spouse: Ann Romney
Evangelical: 2.4%		"Leadership" Member: No

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>
Beer	132,705,000	20.9	License	License	Both	\$0.11	40	2003 Revenue (000): \$66,956
Wine	21,359,000	3.4	License	License	Both	\$0.55	27	Percent of All 2003 Tax Revenue: 0.4%
Spirits	10,030,000	1.6	License	License	Both	\$4.05	12	1998 Revenue (000): \$60,849
Legislative Majority Needed to Increase Alcohol Taxes:						1/2		Percent of All 1998 Tax Revenue: 0.4%
								Year of Last Increase: 1975

Other Alcohol-Related Information

.08 Limit Adopted: 6/30/2003	Cost to State Gov't in 1998 (000): \$248,496 to \$1,717,863 for 1.6% to 11.1% of the state budget
Warning Signs Law: No	Industry "Risk" Assessment: Significant Nondrinkers: 34.7%
Keg Reg Law: Yes	RUD Coalition: No AMOD State: No Light Drinkers: 37.6%
Sunday Sales Ban: No	Alcohol Tax Coalition(s) Addressing Taxes: -

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Michigan

Demographics		Fiscal		Government		
Population 2000:	9,938,444	Budget Deficit (000s):	900	Unified Govt:	Split Legis/Gov	
Population 2003:	10,080,000	Deficit Percent:	4%	Initiative Process:	Yes	
White:	80.2%	Deficit Percent Rank:	24	<u>Legislature</u>		
African American:	14.2%			Legislature Type:	Professional	
Other Race:	3.7%	General Taxes		Full/Part-Time:	Full	
White Not Hispanic or Latino:	78.6%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	3.3%	SalesTax:	Yes	Session Convene:	12-Jan	
Per Capita Income:	\$30,439	Total Tax Revenue (000):	\$22,748,159	Session Adjourn:	*	
Disposable Income:	\$27,275	Taxes Per Capita:	\$2,257	Term Limits:	Yes	
Below Poverty:	10.5%	Rank:	9	<u>Senate</u> <u>House</u>		
Size (Square Miles):	58,513	Percent of Income:	7.7%	Seats:	38	110
Density per Square Mile	170	Rank:	19	Up in 2004:	0	110
Gross State Product (000s):	\$320,470			Democratic %:	42%	42.7%
		Tobacco Taxes		Republican %:	58%	57.3%
		Cigarette Tax per Pack:	\$1.25	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	9	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.50	Governor:	Jennifer M. Granholm	
Liberalism Index:	1.18	Date of Increase:	8/1/2002	Party:	Democrat	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	46.0%			Lame Duck:	No	
Fundamentalist:	6.5%			Spouse:	Dan Granholm Mulhern	
Evangelical:	10.8%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	209,025,000	21.0	License	License	Volume	\$0.20	21	2003 Revenue (000):	\$124,149
Wine	14,931,000	1.5	Mixed	Mixed	Both	\$0.51	29	Percent of All 2003 Tax Revenue:	0.5%
Spirits	13,480,000	1.4	Mixed	Mixed	Both			1998 Revenue (000):	\$125,169
								Percent of All 1998 Tax Revenue:	0.6%
								Year of Last Increase:	1966
Legislative Majority Needed to Increase Alcohol Taxes:					1/2				

Other Alcohol-Related Information

.08 Limit Adopted:	9/30/2003	Cost to State Gov't in 1998 (000): \$253,452 to \$1,752,123 for 1.1% to 7.8% of the state budget			
Warning Signs Law:	No	Industry "Risk" Assessment:	Significant	Nondrinkers:	42.4%
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	-		

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Minnesota

Demographics		Fiscal		Government		
Population 2000:	4,919,479	Budget Deficit (000s):	185	Unified Govt:	Split Legis	
Population 2003:	5,059,000	Deficit Percent:	1%	Initiative Process:	No	
White:	89.4%	Deficit Percent Rank:	30	<u>Legislature</u>		
African American:	3.5%			Legislature Type:	Hybrid	
Other Race:	5.3%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	88.2%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	2.9%	SalesTax:	Yes	Session Convene:	4-Jan	
Per Capita Income:	\$34,443	Total Tax Revenue (000):	\$13,403,699	Session Adjourn:	23-May	
Disposable Income:	\$30,397	Taxes Per Capita:	\$2,649	Term Limits:	No	
Below Poverty:	7.9%	Rank:	3	<u>Senate</u> <u>House</u>		
Size (Square Miles):	84,397	Percent of Income:	8.6%	Seats:	67	134
Density per Square Mile	58	Rank:	6	Up in 2004:	0	134
Gross State Product (000s):	\$188,050			Democratic %:	52%	38.8%
		Tobacco Taxes		Republican %:	46%	61.2%
		Cigarette Tax per Pack:	\$0.48	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	35	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.05	Governor:	Timothy Pawlenty	
Liberalism Index:	0.79	Date of Increase:	7/1/1992	Party:	Republican	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	46.0%			Lame Duck:	No	
Fundamentalist:	7.0%			Spouse:	Mary Pawlenty	
Evangelical:	11.1%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	109,350,000	22.2	License	License	Both	\$0.15	33	2003 Revenue (000):	\$62,832	
Wine	8,205,000	1.7	License	License	Both	\$0.30	40	Percent of All 2003 Tax Revenue:	0.5%	
Spirits	8,538,000	1.7	License	License	Both	\$5.03	7	1998 Revenue (000):	\$57,029	
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			Percent of All 1998 Tax Revenue:	0.5%
									Year of Last Increase:	1987

Other Alcohol-Related Information

.08 Limit Adopted:	8/1/2005	Cost to State Gov't in 1998 (000): \$186,869 to \$1,291,830 for 1.5% to 10.% of the state budget					
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-		Nondrinkers:	33.0%	
Keg Reg Law:	Yes	RUD Coalition:	Yes	AMOD State:	No	Light Drinkers:	40.1%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes: Minnesota Join Together Coalition to Reduce Underage					

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Mississippi

Demographics		Fiscal		Government		
Population 2000:	2,844,658	Budget Deficit (000s):	709	Unified Govt:	Split Legis/Gov	
Population 2003:	2,881,000	Deficit Percent:	20%	Initiative Process:	Yes	
White:	61.4%	Deficit Percent Rank:	4	<u>Legislature</u>		
African American:	36.3%			Legislature Type:	Hybrid	
Other Race:	1.6%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	60.7%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	1.4%	SalesTax:	Yes	Session Convene:	4-Jan	
Per Capita Income:	\$23,448	Total Tax Revenue (000):	\$4,947,396	Session Adjourn:	3-Apr	
Disposable Income:	\$21,677	Taxes Per Capita:	\$1,717	Term Limits:	Yes	
Below Poverty:	19.9%	Rank:	32	<u>Senate</u> <u>House</u>		
Size (Square Miles):	47,695	Percent of Income:	8.0%	Seats:	52	122
Density per Square Mile	60	Rank:	13	Up in 2004:	0	0
Gross State Product (000s):	\$67,125			Democratic %:	56%	60.7%
		Tobacco Taxes		Republican %:	42%	36.9%
		Cigarette Tax per Pack:	\$0.18	Term (Years):	4	4
Orientations		Cigarette Tax Rank:	47	<u>Administration</u>		
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.07	Governor:	Haley Barbour	
Liberalism Index:	-1.51	Date of Increase:	6/1/1985	Party:	Republican	
Presidential Pick:	Bush			Election:	2008	
Bush Percentage:	58.0%			Lame Duck:	No	
Fundamentalist:	33.0%			Spouse:	Marsha Barbour	
Evangelical:	39.7%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	70,425,000	24.8	Mixed	Mixed	Both	\$0.43	8	2003 Revenue (000):	\$39,520
Wine	1,940,000	0.7	State Run	Mixed	Both	\$0.35	37	Percent of All 2003 Tax Revenue:	0.8%
Spirits	3,327,000	1.2	License	License	Both			1998 Revenue (000):	\$39,260
					Legislative Majority Needed to Increase Alcohol Taxes:	3/5		Percent of All 1998 Tax Revenue:	0.9%
								Year of Last Increase:	1986

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2002	Cost to State Gov't in 1998 (000): \$44,767 to \$309,474 for 0.9% to 6.% of the state budget			
Warning Signs Law:	No	Industry "Risk" Assessment:	-		
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	-		
		Nondrinkers:	60.8%		
		Light Drinkers:	25.0%		

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Missouri

Demographics		Fiscal		Government		
Population 2000:	5,595,211	Budget Deficit (000s):	600 to 900	Unified Govt:	Split Legis/Gov	
Population 2003:	5,704,000	Deficit Percent:	7% to 11%	Initiative Process:	Yes	
White:	84.9%	Deficit Percent Rank:	9	<u>Legislature</u>		
African American:	11.2%			Legislature Type:	Hybrid	
Other Race:	2.4%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	83.8%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	2.1%	SalesTax:	Yes	Session Convene:	5-Jan	
Per Capita Income:	\$29,252	Total Tax Revenue (000):	\$8,627,396	Session Adjourn:	30-May	
Disposable Income:	\$26,317	Taxes Per Capita:	\$1,513	Term Limits:	Yes	
Below Poverty:	11.7%	Rank:	45	<u>Senate</u> <u>House</u>		
Size (Square Miles):	69,709	Percent of Income:	5.8%	Seats:	34	163
Density per Square Mile	80	Rank:	43	Up in 2004:	17	163
Gross State Product (000s):	\$181,493			Democratic %:	41%	44.8%
		Tobacco Taxes		Republican %:	59%	55.2%
Orientations		Cigarette Tax per Pack:	\$0.17	Term (Years):	2	4
Political Culture:	Individualistic	Cigarette Tax Rank:	48	<u>Administration</u>		
Liberalism Index:	-0.55	Amount of Last Increase:	\$0.04	Governor:	Bob Holden	
Presidential Pick:	Bush	Date of Increase:	10/1/1993	Party:	Democrat	
Bush Percentage:	50.0%			Election:	2005	
Fundamentalist:	21.0%			Lame Duck:	No	
Evangelical:	24.7%			Spouse:	Lori Hauser Holden	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	135,900,000	24.3	License	License	Volume	\$0.06	49	2003 Revenue (000):	\$26,810
Wine	8,267,000	1.5	License	License	Volume	\$0.36	36	Percent of All 2003 Tax Revenue:	0.3%
Spirits	7,427,000	1.3	License	License	Volume	\$2.00	30	1998 Revenue (000):	\$23,820
								Percent of All 1998 Tax Revenue:	0.3%
								Year of Last Increase:	1971
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			

Other Alcohol-Related Information

.08 Limit Adopted:	9/29/2001	Cost to State Gov't in 1998 (000): \$126,224 to \$872,591 for 1.2% to 8.2% of the state budget			
Warning Signs Law:	Yes	Industry "Risk" Assessment: -		Nondrinkers:	50.4%
Keg Reg Law:	No	RUD Coalition: Yes	AMOD State: No	Light Drinkers:	31.3%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: Missouri's Youth/Adult Alliance Against Underage Drinki			

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Montana

Demographics		Fiscal		Government		
Population 2000:	902,195	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	918,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	90.6%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	0.3%			Legislature Type:	Citizen	
Other Race:	7.4%	General Taxes		Full/Part-Time:	Part	
White Not Hispanic or Latino:	89.5%	IncomeTax:	Yes	Session Frequency:	Biennial	
Hispanic or Latino:	2.0%	SalesTax:	No	Session Convened:	3-Jan	
Per Capita Income:	\$25,920	Total Tax Revenue (000):	\$1,487,019	Session Adjourn:	late April	
Disposable Income:	\$23,528	Taxes Per Capita:	\$1,620	Term Limits:	No	
Below Poverty:	14.6%	Rank:	38	<u>Senate</u> <u>House</u>		
Size (Square Miles):	147,047	Percent of Income:	7.3%	Seats:	50	100
Density per Square Mile:	6	Rank:	21	Up in 2004:	25	100
Gross State Product (000s):	\$22,635			Democratic %:	42%	47.0%
		Tobacco Taxes		Republican %:	58%	53.0%
		Cigarette Tax per Pack:	\$0.70	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	23	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.52	Governor:	Judy Martz	
Liberalism Index:	0.6	Date of Increase:	5/1/2003	Party:	Republican	
Presidential Pick:	Bush			Election:	2005	
Bush Percentage:	58.0%			Lame Duck:	No	
Fundamentalist:	8.5%			Spouse:	Harry Martz	
Evangelical:	11.2%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	26,100,000	28.9	Mixed	Mixed	Both	\$0.14	35	2003 Revenue (000):	\$19,300	
Wine	1,690,000	1.9	State Run	Mixed	Both	\$1.06	10	Percent of All 2003 Tax Revenue:	1.3%	
Spirits	1,221,000	1.4	State Run	Mixed	Sales			1998 Revenue (000):	\$15,511	
Legislative Majority Needed to Increase Alcohol Taxes:								1/2	Percent of All 1998 Tax Revenue:	1.2%
									Year of Last Increase:	1992

Other Alcohol-Related Information

.08 Limit Adopted:	4/15/2003	Cost to State Gov't in 1998 (000): \$23,535 to \$162,700 for 1.4% to 9.8% of the state budget	
Warning Signs Law:	No	Industry "Risk" Assessment:	-
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	No	AMOD State:	No
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	43.5%
		Light Drinkers:	34.5%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Nebraska

Demographics	Fiscal	Government
Population 2000: 1,711,263	Budget Deficit (000s): 211	Unified Govt: Unified
Population 2003: 1,739,000	Deficit Percent: 8%	Initiative Process: Yes
White: 89.6%	Deficit Percent Rank: 11	<u>Legislature</u>
African American: 4.0%		Legislature Type: Hybrid
Other Race: 5.0%	General Taxes	Full/Part-Time: Half
White Not Hispanic or Latino: 87.3%	IncomeTax: Yes	Session Frequency: Annual
Hispanic or Latino: 5.5%	SalesTax: Yes	Session Convene: 5-Jan
Per Capita Income: \$30,758	Total Tax Revenue (000): \$3,347,700	Session Adjourn: early June
Disposable Income: \$27,865	Taxes Per Capita: \$1,925	Term Limits: No
Below Poverty: 9.7%	Rank: 19	<u>Senate</u> <u>House</u>
Size (Square Miles): 77,359	Percent of Income: 6.4%	Seats: 49
Density per Square Mile: 22	Rank: 31	Up in 2004: 25
Gross State Product (000s): \$56,967		Democratic %: 0%
	Tobacco Taxes	Republican %: 0%
	Cigarette Tax per Pack: \$0.64	Term (Years): 4
	Cigarette Tax Rank: 25	<u>Administration</u>
Orientations	Amount of Last Increase: \$0.30	Governor: Mike Johanns
Political Culture: Individualistic	Date of Increase: 10/1/2002	Party: Republican
Liberalism Index: 0.44		Election: 2007
Presidential Pick: Bush		Lame Duck: Yes
Bush Percentage: 62.0%		Spouse: Stephanie Johanns
Fundamentalist: 11.3%		"Leadership" Member: Yes
Evangelical: 14.6%		

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>
Beer	43,875,000	25.6	License	License	Volume	\$0.31	14	2003 Revenue (000): \$17,834
Wine	1,738,000	1.0	License	License	Volume	\$0.95	13	Percent of All 2003 Tax Revenue: 0.5%
Spirits	2,026,000	1.2	License	License	Volume	\$3.75	15	1998 Revenue (000): \$16,583
Legislative Majority Needed to Increase Alcohol Taxes: 1/2								Percent of All 1998 Tax Revenue: 0.6%
								Year of Last Increase: 2003

Other Alcohol-Related Information

.08 Limit Adopted: 9/1/2001	Cost to State Gov't in 1998 (000): \$26,781 to \$185,142 for 0.8% to 5.2% of the state budget	
Warning Signs Law: Yes	Industry "Risk" Assessment: -	Nondrinkers: 49.3%
Keg Reg Law: Yes	RUD Coalition: No AMOD State: Yes	Light Drinkers: 30.9%
Sunday Sales Ban: Yes	Alcohol Tax Coalition(s) Addressing Taxes: Project Extra Mile	

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Nevada

Demographics		Fiscal		Government		
Population 2000:	1,998,257	Budget Deficit (000s):	0	Unified Govt:	Split Legis	
Population 2003:	2,241,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	75.2%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	6.8%			Legislature Type:	Citizen	
Other Race:	14.2%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	65.2%	IncomeTax:	No	Session Frequency:	Biennial	
Hispanic or Latino:	19.7%	SalesTax:	Yes	Session Convene:	7-Feb	
Per Capita Income:	\$31,266	Total Tax Revenue (000):	\$4,129,137	Session Adjourn:	6-Jun	
Disposable Income:	\$28,188	Taxes Per Capita:	\$1,843	Term Limits:	No	
Below Poverty:	10.5%	Rank:	25	<u>Senate</u> <u>House</u>		
Size (Square Miles):	110,567	Percent of Income:	6.4%	Seats:	21	42
Density per Square Mile	18	Rank:	33	Up in 2004:	10	42
Gross State Product (000s):	\$79,220			Democratic %:	38%	54.8%
		Tobacco Taxes		Republican %:	62%	45.2%
		Cigarette Tax per Pack:	\$0.80	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	20	<u>Administration</u>		
Political Culture:	Individualistic	Amount of Last Increase:	\$0.45	Governor:	Kenny C. Guinn	
Liberalism Index:	-0.35	Date of Increase:	7/22/2003	Party:	Republican	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	50.0%			Lame Duck:	Yes	
Fundamentalist:	-			Spouse:	Dema Guinn	
Evangelical:	5.4%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	66,398,000	33.2	License	License	Volume	\$0.16	30	2003 Revenue (000):	\$17,284	
Wine	7,713,000	3.9	License	License	Volume	\$0.40	34	Percent of All 2003 Tax Revenue:	0.4%	
Spirits	4,934,000	2.5	License	License	Volume	\$3.60	18	1998 Revenue (000):	\$15,806	
					Legislative Majority Needed to Increase Alcohol Taxes:	2/3			Percent of All 1998 Tax Revenue:	0.5%
									Year of Last Increase:	2003

Other Alcohol-Related Information

.08 Limit Adopted:	9/23/2003	Cost to State Gov't in 1998 (000): \$43,520 to \$300,857 for 0.8% to 5.8% of the state budget	
Warning Signs Law:	No	Industry "Risk" Assessment:	High Risk
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	No	AMOD State:	No
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	39.3%
		Light Drinkers:	34.4%

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for New Hampshire

Demographics		Fiscal		Government			
Population 2000:	1,235,786	Budget Deficit (000s):	0	Unified Govt:	Unified		
Population 2003:	1,288,000	Deficit Percent:	0%	Initiative Process:	No		
White:	96.0%	Deficit Percent Rank:	N/A	<u>Legislature</u>			
African American:	0.7%				Legislature Type:	Citizen	
Other Race:	2.1%	General Taxes			Full/Part-Time:	Part	
White Not Hispanic or Latino:	95.1%	IncomeTax:	Yes	Session Frequency:	Annual		
Hispanic or Latino:	1.7%	SalesTax:	No	Session Convene:	5-Jan		
Per Capita Income:	\$34,702	Total Tax Revenue (000):	\$1,959,211	Session Adjourn:	1-Jul		
Disposable Income:	\$31,251	Taxes Per Capita:	\$1,521	Term Limits:	No		
Below Poverty:	6.5%	Rank:	44	<u>Senate</u> <u>House</u>			
Size (Square Miles):	9,283	Percent of Income:	4.3%	Seats:	24	400	
Density per Square Mile	133	Rank:	50	Up in 2004:	24	400	
Gross State Product (000s):	\$47,183				Democratic %:	25%	29.8%
		Tobacco Taxes			Republican %:	75%	70.2%
		Cigarette Tax per Pack:	\$0.52	Term (Years):	2	2	
Orientations		Cigarette Tax Rank:	34	<u>Administration</u>			
Political Culture:	Moralistic	Amount of Last Increase:	\$0.15	Governor:	Craig Benson		
Liberalism Index:	-0.14	Date of Increase:	7/1/1999	Party:	Republican		
Presidential Pick:	Bush				Election:	2005	
Bush Percentage:	48.0%				Lame Duck:	No	
Fundamentalist:	3.4%				Spouse:	Denise Benson	
Evangelical:	2.4%				"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	39,533,000	32.0	License	License	Volume	\$0.30	15	2003 Revenue (000):	\$12,045	
Wine	5,169,000	4.2	Mixed	Mixed	Volume			Percent of All 2003 Tax Revenue:	0.6%	
Spirits	4,009,000	3.2	Mixed	Mixed	Volume			1998 Revenue (000):	\$11,197	
								Percent of All 1998 Tax Revenue:	1.1%	
Legislative Majority Needed to Increase Alcohol Taxes:						1/2	Year of Last Increase:			1991

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000):	-		
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-		
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	New Futures		
		Nondrinkers:			34.7%
		Light Drinkers:			36.2%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for New Jersey

Demographics		Fiscal		Government		
Population 2000:	8,414,350	Budget Deficit (000s):	5,000	Unified Govt:	Unified	
Population 2003:	8,638,000	Deficit Percent:	21%	Initiative Process:	No	
White:	72.6%	Deficit Percent Rank:	1	<u>Legislature</u>		
African American:	13.6%			Legislature Type:	Professional	
Other Race:	11.3%	General Taxes		Full/Part-Time:	Full-	
White Not Hispanic or Latino:	66.0%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	13.3%	SalesTax:	Yes	Session Convene:	11-Jan	
Per Capita Income:	\$40,427	Total Tax Revenue (000):	\$19,936,266	Session Adjourn:	*	
Disposable Income:	\$35,411	Taxes Per Capita:	\$2,308	Term Limits:	No	
Below Poverty:	8.5%	Rank:	8	<u>Senate</u> <u>House</u>		
Size (Square Miles):	7,790	Percent of Income:	6.2%	Seats:	40	80
Density per Square Mile	1,080	Rank:	37	Up in 2004:	0	0
Gross State Product (000s):	\$365,388			Democratic %:	55%	58.7%
		Tobacco Taxes		Republican %:	45%	41.2%
		Cigarette Tax per Pack:	\$2.05	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	1	<u>Administration</u>		
Political Culture:	Individualistic	Amount of Last Increase:	\$0.55	Governor:	James E. McGreevey	
Liberalism Index:	1.34	Date of Increase:	7/1/2003	Party:	Democrat	
Presidential Pick:	Gore			Election:	2006	
Bush Percentage:	40.0%			Lame Duck:	No	
Fundamentalist:	2.1%			Spouse:	Dina Matos McGreevey	
Evangelical:	2.4%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	142,875,000	17.0	License	License	Volume	\$0.12	38	2003 Revenue (000):	\$83,075	
Wine	24,918,000	3.0	License	License	Volume	\$0.70	22	Percent of All 2003 Tax Revenue:	0.4%	
Spirits	12,530,000	1.5	License	License	Volume	\$4.40	10	1998 Revenue (000):	\$74,851	
								Percent of All 1998 Tax Revenue:	0.5%	
Legislative Majority Needed to Increase Alcohol Taxes:						1/2			Year of Last Increase:	1992

Other Alcohol-Related Information

.08 Limit Adopted:	1/20/04	Cost to State Gov't in 1998 (000): \$186,784 to \$1,291,246 for 1.1% to 6.6% of the state budget			
Warning Signs Law:	Yes	Industry "Risk" Assessment: High Risk		Nondrinkers:	41.7%
Keg Reg Law:	No	RUD Coalition: No	AMOD State: No	Light Drinkers:	37.8%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: National Council on Alcoholism and Drug Dependence -			

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for New Mexico

Demographics		Fiscal		Government		
Population 2000:	1,819,046	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	1,875,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	66.8%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	1.9%			Legislature Type:	Citizen	
Other Race:	27.7%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	44.7%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	42.1%	SalesTax:	Yes	Session Convene:	18-Jan	
Per Capita Income:	\$25,541	Total Tax Revenue (000):	\$3,607,156	Session Adjourn:	Mar 19	
Disposable Income:	\$23,301	Taxes Per Capita:	\$1,924	Term Limits:	No	
Below Poverty:	18.4%	Rank:	20		<u>Senate</u>	<u>House</u>
Size (Square Miles):	121,599	Percent of Income:	10.0%	Seats:	42	70
Density per Square Mile	15	Rank:	2	Up in 2004:	42	70
Gross State Product (000s):	\$55,426			Democratic %:	57%	61.4%
		Tobacco Taxes		Republican %:	43%	38.6%
		Cigarette Tax per Pack:	\$0.91	Term (Years):	2	4
		Cigarette Tax Rank:	18	<u>Administration</u>		
Orientations		Amount of Last Increase:	\$0.70	Governor:	Bill Richardson	
Political Culture:	Traditionalistic	Date of Increase:	7/1/2003	Party:	Democrat	
Liberalism Index:	-0.99			Election:	2007	
Presidential Pick:	Gore			Lame Duck:	No	
Bush Percentage:	48.0%			Spouse:	Barbara Richardson	
Fundamentalist:	16.5%			"Leadership" Member:	Yes	
Evangelical:	13.1%					

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	48,150,000	26.5	License	License	Volume	\$0.41	9	2003 Revenue (000):	\$36,600
Wine	2,622,000	1.4	License	License	Volume	\$1.70	4	Percent of All 2003 Tax Revenue:	1.0%
Spirits	2,146,000	1.2	License	License	Volume	\$6.06	4	1998 Revenue (000):	\$34,904
Legislative Majority Needed to Increase Alcohol Taxes:						1/2		Percent of All 1998 Tax Revenue:	1.0%
								Year of Last Increase:	1993

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$43,013 to \$297,350 for 0.9% to 6.4% of the state budget					
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-		Nondrinkers:	45.0%	
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	33.2%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: Alcohol Tax Coalition					

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for New York

Demographics		Fiscal		Government		
Population 2000:	18,976,457	Budget Deficit (000s):	5,100	Unified Govt:	Split Legis	
Population 2003:	19,190,000	Deficit Percent:	13%	Initiative Process:	No	
White:	67.9%	Deficit Percent Rank:	6	<u>Legislature</u>		
African American:	15.9%			Legislature Type:	Professional	
Other Race:	13.0%	General Taxes		Full/Part-Time:	Full	
White Not Hispanic or Latino:	62.0%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	15.1%	SalesTax:	Yes	Session Convene:	5-Jan	
Per Capita Income:	\$36,574	Total Tax Revenue (000):	\$40,558,349	Session Adjourn:	*	
Disposable Income:	\$31,527	Taxes Per Capita:	\$2,114	Term Limits:	No	
Below Poverty:	14.6%	Rank:	13	<u>Senate</u> <u>House</u>		
Size (Square Miles):	49,112	Percent of Income:	6.8%	Seats:	62	150
Density per Square Mile	386	Rank:	28	Up in 2004:	62	150
Gross State Product (000s):	\$826,488			Democratic %:	40%	68.7%
		Tobacco Taxes		Republican %:	60%	31.3%
		Cigarette Tax per Pack:	\$1.50	Term (Years):	2	2
Orientations		Cigarette Tax Rank:	5	<u>Administration</u>		
Political Culture:	Individualistic	Amount of Last Increase:	\$0.39	Governor:	George E. Pataki	
Liberalism Index:	2.12	Date of Increase:	4/3/2002	Party:	Republican	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	35.0%			Lame Duck:	No	
Fundamentalist:	2.0%			Spouse:	Libby Pataki	
Evangelical:	2.9%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	327,578,000	17.3	License	License	Volume	\$0.13	37	2003 Revenue (000):	\$181,499
Wine	44,044,000	2.3	License	License	Volume	\$0.19	46	Percent of All 2003 Tax Revenue:	0.4%
Spirits	21,116,000	1.1	License	License	Volume	\$6.44	3	1998 Revenue (000):	\$182,959
								Percent of All 1998 Tax Revenue:	0.5%
Legislative Majority Needed to Increase Alcohol Taxes:					1/2			Year of Last Increase:	1990

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2003	Cost to State Gov't in 1998 (000): \$797,939 to \$5,516,190 for 1.7% to 11.4% of the state budget			
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-		
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	-		
		Nondrinkers:	42.3%		
		Light Drinkers:	36.3%		

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for North Carolina

Demographics		Fiscal		Government		
Population 2000:	8,049,313	Budget Deficit (000s):	400 to 800	Unified Govt:	Split Legis	
Population 2003:	8,407,000	Deficit Percent:	3% to 5%	Initiative Process:	No	
White:	72.1%	Deficit Percent Rank:	24	<u>Legislature</u>		
African American:	21.6%			Legislature Type:	Hybrid	
Other Race:	4.9%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	70.2%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	4.7%	SalesTax:	Yes	Session Convene:	26-Jan	
Per Capita Income:	\$28,235	Total Tax Revenue (000):	\$15,848,650	Session Adjourn:	early July	
Disposable Income:	\$25,307	Taxes Per Capita:	\$1,885	Term Limits:	No	
Below Poverty:	12.3%	Rank:	22	<u>Senate</u> <u>House</u>		
Size (Square Miles):	52,672	Percent of Income:	7.2%	Seats:	50	120
Density per Square Mile	153	Rank:	24	Up in 2004:	50	120
Gross State Product (000s):	\$275,615			Democratic %:	56%	49.2%
		Tobacco Taxes		Republican %:	44%	50.8%
		Cigarette Tax per Pack:	\$0.05	Term (Years):	2	2
Orientations		Cigarette Tax Rank:	50	<u>Administration</u>		
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.03	Governor:	Michael F. Easley	
Liberalism Index:	-0.96	Date of Increase:	8/1/1991	Party:	Democrat	
Presidential Pick:	Bush			Election:	2005	
Bush Percentage:	56.0%			Lame Duck:	No	
Fundamentalist:	28.6%			Spouse:	Mary Easley	
Evangelical:	25.6%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	180,968,000	22.5	Mixed	Mixed	Volume	\$0.53	4	2003 Revenue (000):	\$199,582
Wine	12,759,000	1.6	State Run	Mixed	Volume	\$0.79	18	Percent of All 2003 Tax Revenue:	1.3%
Spirits	8,226,000	1.0	State Run	Mixed	Sales			1998 Revenue (000):	\$155,352
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2		Percent of All 1998 Tax Revenue:	1.1%
								Year of Last Increase:	1969

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000):	-		
Warning Signs Law:	No	Industry "Risk" Assessment:	High Risk	Nondrinkers:	58.3%
Keg Reg Law:	No	RUD Coalition:	Yes	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	The North Carolina Initiative to Reduce Underage Drinki		

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for North Dakota

Demographics		Fiscal		Government		
Population 2000:	642,200	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	634,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	92.4%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	0.6%			Legislature Type:	Citizen	
Other Race:	5.9%			Full/Part-Time:	Part	
White Not Hispanic or Latino:	91.7%	General Taxes		Session Frequency:	Biennial	
Hispanic or Latino:	1.2%	IncomeTax:	Yes	Session Convene:	4-Jan	
Per Capita Income:	\$29,204	SalesTax:	Yes	Session Adjourn:	late April	
Disposable Income:	\$26,902	Total Tax Revenue (000):	\$1,177,727	Term Limits:	No	
Below Poverty:	11.9%	Taxes Per Capita:	\$1,858		<u>Senate</u>	<u>House</u>
Size (Square Miles):	70,704	Rank:	24	Seats:	47	94
Density per Square Mile:	9	Percent of Income:	7.7%	Up in 2004:	23	46
Gross State Product (000s):	\$19,005	Rank:	18	Democratic %:	34%	29.8%
		Tobacco Taxes		Republican %:	66%	70.2%
		Cigarette Tax per Pack:	\$0.44	Term (Years):	4	4
		Cigarette Tax Rank:	36	<u>Administration</u>		
Orientations		Amount of Last Increase:	\$0.15	Governor:	John Hoeven	
Political Culture:	Moralistic	Date of Increase:	7/1/1993	Party:	Republican	
Liberalism Index:	-0.52			Election:	2004	
Presidential Pick:	Bush			Lame Duck:	No	
Bush Percentage:	61.0%			Spouse:	Mical "Mikey" L. Hoeven	
Fundamentalist:	7.9%			"Leadership" Member:	Yes	
Evangelical:	9.7%					

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	17,483,000	27.2	License	License	Sales	\$0.16	30	2003 Revenue (000):	\$5,662
Wine	602,000	0.9	License	License	Sales	\$0.50	30	Percent of All 2003 Tax Revenue:	0.5%
Spirits	1,018,000	1.6	License	License	Sales	\$2.50	24	1998 Revenue (000):	\$5,283
Legislative Majority Needed to Increase Alcohol Taxes:						1/2		Percent of All 1998 Tax Revenue:	0.5%
								Year of Last Increase:	1967

Other Alcohol-Related Information

.08 Limit Adopted:	8/27/2003	Cost to State Gov't in 1998 (000): \$9,115 to \$63,014 for 0.7% to 5.2% of the state budget					
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	35.6%	
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	40.3%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: -					

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Ohio

Demographics		Fiscal		Government		
Population 2000:	11,353,140	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	11,436,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	85.0%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	11.5%			Legislature Type:	Professional	
Other Race:	2.2%	General Taxes		Full/Part-Time:	Full-	
White Not Hispanic or Latino:	84.0%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	1.9%	SalesTax:	Yes	Session Convene:	3-Jan	
Per Capita Income:	\$29,944	Total Tax Revenue (000):	\$20,651,597	Session Adjourn:	*	
Disposable Income:	\$26,684	Taxes Per Capita:	\$1,806	Term Limits:	Yes	
Below Poverty:	10.6%	Rank:	28	<u>Senate</u> <u>House</u>		
Size (Square Miles):	41,328	Percent of Income:	6.2%	Seats:	33	99
Density per Square Mile	275	Rank:	36	Up in 2004:	16	99
Gross State Product (000s):	\$373,708			Democratic %:	33%	37.4%
		Tobacco Taxes		Republican %:	67%	62.6%
		Cigarette Tax per Pack:	\$0.55	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	30	<u>Administration</u>		
Political Culture:	Individualistic	Amount of Last Increase:	\$0.31	Governor:	Bob Taft	
Liberalism Index:	0.64	Date of Increase:	7/1/2002	Party:	Republican	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	50.0%			Lame Duck:	Yes	
Fundamentalist:	6.8%			Spouse:	Hope Taft	
Evangelical:	10.0%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	271,125,000	23.9	License	License	Volume	\$0.18	27	2003 Revenue (000):	\$87,258
Wine	15,010,000	1.3	Mixed	License	Volume	\$0.32	38	Percent of All 2003 Tax Revenue:	0.4%
Spirits	10,395,000	0.9	Mixed	License	Volume			1998 Revenue (000):	\$80,390
								Percent of All 1998 Tax Revenue:	0.5%
Legislative Majority Needed to Increase Alcohol Taxes:						1/2		Year of Last Increase:	1993

Other Alcohol-Related Information

.08 Limit Adopted:	6/30/2003	Cost to State Gov't in 1998 (000): \$271,493 to \$1,876,841 for 0.9% to 6.6% of the state budget			
Warning Signs Law:	No	Industry "Risk" Assessment:	Significant	Nondrinkers:	45.4%
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	Ohio Parents for Drug Free Youth		
				Light Drinkers:	33.9%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Oklahoma

Demographics		Fiscal		Government		
Population 2000:	3,450,654	Budget Deficit (000s):	300	Unified Govt:	Unified	
Population 2003:	3,512,000	Deficit Percent:	6%	Initiative Process:	Yes	
White:	76.2%	Deficit Percent Rank:	19	<u>Legislature</u>		
African American:	7.6%			Legislature Type:	Hybrid	
Other Race:	11.8%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	74.1%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	5.2%	SalesTax:	Yes	Session Convene:	7-Feb	
Per Capita Income:	\$26,656	Total Tax Revenue (000):	\$5,905,884	Session Adjourn:	27-May	
Disposable Income:	\$24,169	Taxes Per Capita:	\$1,682	Term Limits:	Yes	
Below Poverty:	14.7%	Rank:	34	<u>Senate</u> <u>House</u>		
Size (Square Miles):	69,903	Percent of Income:	7.8%	Seats:	48	101
Density per Square Mile	49	Rank:	14	Up in 2004:	24	101
Gross State Product (000s):	\$93,855			Democratic %:	58%	52.5%
		Tobacco Taxes		Republican %:	42%	47.5%
		Cigarette Tax per Pack:	\$0.23	Term (Years):	2	4
		Cigarette Tax Rank:	43	<u>Administration</u>		
Orientations		Amount of Last Increase:	\$0.05	Governor:	Brad Henry	
Political Culture:	Traditionalistic	Date of Increase:	6/1/1987	Party:	Democrat	
Liberalism Index:	-0.98			Election:	2007	
Presidential Pick:	Bush			Lame Duck:	No	
Bush Percentage:	60.0%			Spouse:	Kimberly Henry	
Fundamentalist:	33.1%			"Leadership" Member:	No	
Evangelical:	41.5%					

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	70,380,000	20.4	License	License	Both	\$0.40	11	2003 Revenue (000):	\$66,325
Wine	3,019,000	0.9	License	License	Both	\$0.72	21	Percent of All 2003 Tax Revenue:	1.1%
Spirits	3,462,000	1.0	License	License	Both	\$5.56	6	1998 Revenue (000):	\$56,904
Legislative Majority Needed to Increase Alcohol Taxes:						3/4		Percent of All 1998 Tax Revenue:	1.1%
								Year of Last Increase:	1987

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2001	Cost to State Gov't in 1998 (000): \$64,905 to \$448,691 for 1.1% to 6.7% of the state budget		Nondrinkers:	59.5%
Warning Signs Law:	No	Industry "Risk" Assessment: Significant		Light Drinkers:	26.9%
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes: -			

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Oregon

Demographics		Fiscal		Government		
Population 2000:	3,421,399	Budget Deficit (000s):	0	Unified Govt:	Split Legis/Gov	
Population 2003:	3,560,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	86.6%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	1.6%			Legislature Type:	Hybrid	
Other Race:	8.7%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	83.5%	IncomeTax:	Yes	Session Frequency:	Biennial	
Hispanic or Latino:	8.0%	SalesTax:	No	Session Convene:	10-Jan	
Per Capita Income:	\$29,340	Total Tax Revenue (000):	\$5,701,691	Session Adjourn:	early July	
Disposable Income:	\$26,102	Taxes Per Capita:	\$1,602	Term Limits:	No	
Below Poverty:	11.6%	Rank:	39	<u>Senate</u> <u>House</u>		
Size (Square Miles):	97,052	Percent of Income:	6.2%	Seats:	30	60
Density per Square Mile	35	Rank:	38	Up in 2004:	15	60
Gross State Product (000s):	\$120,055			Democratic %:	50%	41.7%
		Tobacco Taxes		Republican %:	50%	58.3%
		Cigarette Tax per Pack:	\$1.18	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	11	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	-\$0.10	Governor:	Ted Kulongoski	
Liberalism Index:	1.39	Date of Increase:	1/1/2004	Party:	Democrat	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	47.0%			Lame Duck:	No	
Fundamentalist:	10.5%			Spouse:	Mary Kulongoski	
Evangelical:	11.4%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	76,500,000	22.4	Mixed	Mixed	Volume	\$0.08	45	2003 Revenue (000):	\$13,005
Wine	9,442,000	2.8	Mixed	Mixed	Volume	\$0.67	23	Percent of All 2003 Tax Revenue:	0.2%
Spirits	4,454,000	1.3	Mixed	Mixed				1998 Revenue (000):	\$12,036
								Percent of All 1998 Tax Revenue:	0.2%
								Year of Last Increase:	1977
					Legislative Majority Needed to Increase Alcohol Taxes:	3/5			

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000):	\$83,024 to \$573,949 for 0.8% to 5.7% of the state budget		
Warning Signs Law:	Yes	Industry "Risk" Assessment:	High Risk	Nondrinkers:	41.4%
Keg Reg Law:	Yes	RUD Coalition:	Yes	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes:	Oregon Coalition to Reduce Underage Drinking		
				Light Drinkers:	34.6%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Pennsylvania

Demographics		Fiscal		Government		
Population 2000:	12,281,054	Budget Deficit (000s):	0	Unified Govt:	Split Legis/Gov	
Population 2003:	12,365,000	Deficit Percent:	0%	Initiative Process:	No	
White:	85.4%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	10.0%			Legislature Type:	Professional	
Other Race:	3.4%	General Taxes		Full/Part-Time:	Full	
White Not Hispanic or Latino:	84.1%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	3.2%	SalesTax:	Yes	Session Convene:	4-Jan	
Per Capita Income:	\$31,998	Total Tax Revenue (000):	\$23,187,248	Session Adjourn:	*	
Disposable Income:	\$28,557	Taxes Per Capita:	\$1,875	Term Limits:	No	
Below Poverty:	11.0%	Rank:	23		<u>Senate</u>	<u>House</u>
Size (Square Miles):	45,310	Percent of Income:	6.2%	Seats:	50	203
Density per Square Mile	271	Rank:	39	Up in 2004:	25	203
Gross State Product (000s):	\$408,373			Democratic %:	42%	46.3%
		Tobacco Taxes		Republican %:	58%	53.7%
		Cigarette Tax per Pack:	\$1.35	Term (Years):	2	4
		Cigarette Tax Rank:	8	<u>Administration</u>		
Orientations		Amount of Last Increase:	\$0.35	Governor:	Edward G. Rendell	
Political Culture:	Individualistic	Date of Increase:	1/7/2004	Party:	Democrat	
Liberalism Index:	1.01			Election:	2007	
Presidential Pick:	Gore			Lame Duck:	No	
Bush Percentage:	46.0%			Spouse:	Judge Marjorie O. Rendell	
Fundamentalist:	2.5%			"Leadership" Member:	Yes	
Evangelical:	5.7%					

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	295,988,000	24.1	License	License	Volume	\$0.08	45	2003 Revenue (000):	\$219,908
Wine	15,364,000	1.3	State Run	State Run	Sales			Percent of All 2003 Tax Revenue:	0.9%
Spirits	11,787,000	1.0	State Run	State Run	Sales			1998 Revenue (000):	\$161,427
								Percent of All 1998 Tax Revenue:	0.8%
								Year of Last Increase:	1947
Legislative Majority Needed to Increase Alcohol Taxes:						1/2			

Other Alcohol-Related Information

.08 Limit Adopted:	9/30/2003	Cost to State Gov't in 1998 (000): \$322,580 to \$2,230,013 for 1.3% to 9.2% of the state budget					
Warning Signs Law:	No	Industry "Risk" Assessment:	High Risk	Nondrinkers:	43.1%		
Keg Reg Law:	No	RUD Coalition:	Yes	AMOD State:	Yes	Light Drinkers:	36.1%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: Pennsylvanians Against Underage Drinking					

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Rhode Island

Demographics		Fiscal		Government		
Population 2000:	1,048,319	Budget Deficit (000s):	188	Unified Govt:	Split Legis/Gov	
Population 2003:	1,076,000	Deficit Percent:	7%	Initiative Process:	No	
White:	85.0%	Deficit Percent Rank:	15	<u>Legislature</u>		
African American:	4.5%			Legislature Type:	Citizen	
Other Race:	7.9%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	81.9%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	8.7%	SalesTax:	Yes	Session Convene:	4-Jan	
Per Capita Income:	\$31,916	Total Tax Revenue (000):	\$2,256,654	Session Adjourn:	late June	
Disposable Income:	\$28,365	Taxes Per Capita:	\$2,097	Term Limits:	No	
Below Poverty:	11.9%	Rank:	14	<u>Senate</u> <u>House</u>		
Size (Square Miles):	1,213	Percent of Income:	7.3%	Seats:	38	75
Density per Square Mile	864	Rank:	22	Up in 2004:	38	75
Gross State Product (000s):	\$36,939			Democratic %:	84%	84.0%
		Tobacco Taxes		Republican %:	16%	14.7%
		Cigarette Tax per Pack:	\$1.71	Term (Years):	2	2
Orientations		Cigarette Tax Rank:	2	<u>Administration</u>		
Political Culture:	Individualistic	Amount of Last Increase:	\$0.39	Governor:	Donald L. Carcieri	
Liberalism Index:	0.68	Date of Increase:	7/1/2003	Party:	Republican	
Presidential Pick:	Gore			Election:	2007	
Bush Percentage:	32.0%			Lame Duck:	No	
Fundamentalist:	3.5%			Spouse:	Suzanne "Sue" Carcieri	
Evangelical:	1.6%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	22,950,000	21.9	License	License	Volume	\$0.10	41	2003 Revenue (000):	\$10,452	
Wine	3,104,000	3.0	License	License	Volume	\$0.60	24	Percent of All 2003 Tax Revenue:	0.5%	
Spirits	1,478,000	1.4	License	License	Volume	\$3.75	15	1998 Revenue (000):	\$7,849	
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			Percent of All 1998 Tax Revenue:	0.4%
									Year of Last Increase:	1989

Other Alcohol-Related Information

.08 Limit Adopted:	7/13/2000	Cost to State Gov't in 1998 (000):	\$27,547 to \$190,432 for 1.1% to 7.2% of the state budget				
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	36.2%	
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	37.3%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes:	-				

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for South Carolina

Demographics		Fiscal		Government		
Population 2000:	4,012,012	Budget Deficit (000s):	300 to 500	Unified Govt:	Unified	
Population 2003:	4,147,000	Deficit Percent:	6% to 10%	Initiative Process:	No	
White:	67.2%	Deficit Percent Rank:	11	<u>Legislature</u>		
African American:	29.5%			Legislature Type:	Hybrid	
Other Race:	2.2%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	66.1%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	2.4%	SalesTax:	Yes	Session Convene:	11-Jan	
Per Capita Income:	\$26,132	Total Tax Revenue (000):	\$6,353,115	Session Adjourn:	2-Jun	
Disposable Income:	\$23,753	Taxes Per Capita:	\$1,532	Term Limits:	No	
Below Poverty:	14.1%	Rank:	43	<u>Senate</u> <u>House</u>		
Size (Square Miles):	31,117	Percent of Income:	6.4%	Seats:	46	124
Density per Square Mile	129	Rank:	32	Up in 2004:	46	124
Gross State Product (000s):	\$115,204			Democratic %:	46%	41.1%
		Tobacco Taxes		Republican %:	54%	58.9%
Orientations		Cigarette Tax per Pack:	\$0.07	Term (Years):	2	4
Political Culture:	Traditionalistic	Cigarette Tax Rank:	49	<u>Administration</u>		
Liberalism Index:	-1.53	Amount of Last Increase:	\$0.01	Governor:	Mark Sanford	
Presidential Pick:	Bush	Date of Increase:	7/1/1977	Party:	Republican	
Bush Percentage:	57.0%			Election:	2007	
Fundamentalist:	32.1%			Lame Duck:	No	
Evangelical:	29.4%			Spouse:	Jenny Sanford	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	105,525,000	26.3	License	License	Volume	\$0.77	3	2003 Revenue (000):	\$142,155
Wine	5,501,000	1.4	License	License	Volume	\$0.90	15	Percent of All 2003 Tax Revenue:	2.2%
Spirits	5,198,000	1.3	License	License	Volume	\$2.72	22	1998 Revenue (000):	\$121,258
								Percent of All 1998 Tax Revenue:	2.1%
Legislative Majority Needed to Increase Alcohol Taxes:					1/2			Year of Last Increase:	1969

Other Alcohol-Related Information

.08 Limit Adopted:	8/19/2003	Cost to State Gov't in 1998 (000): \$55,139 to \$381,180 for 0.6% to 4.2% of the state budget			
Warning Signs Law:	No	Industry "Risk" Assessment: Significant		Nondrinkers:	53.1%
Keg Reg Law:	No	RUD Coalition: No	AMOD State: No	Light Drinkers:	27.3%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes: -			

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for South Dakota

Demographics		Fiscal		Government		
Population 2000:	754,844	Budget Deficit (000s):	17	Unified Govt:	Unified	
Population 2003:	764,000	Deficit Percent:	2%	Initiative Process:	Yes	
White:	88.7%	Deficit Percent Rank:	29	<u>Legislature</u>		
African American:	0.6%			Legislature Type:	Citizen	
Other Race:	9.4%	General Taxes		Full/Part-Time:	Part	
White Not Hispanic or Latino:	88.0%	IncomeTax:	No	Session Frequency:	Annual	
Hispanic or Latino:	1.4%	SalesTax:	Yes	Session Convene:	11-Jan	
Per Capita Income:	\$29,234	Total Tax Revenue (000):	\$1,009,888	Session Adjourn:	late March	
Disposable Income:	\$27,149	Taxes Per Capita:	\$1,322	Term Limits:	Yes	
Below Poverty:	13.2%	Rank:	49	<u>Senate</u> <u>House</u>		
Size (Square Miles):	77,122	Percent of Income:	5.0%	Seats:	35	70
Density per Square Mile	10	Rank:	49	Up in 2004:	35	70
Gross State Product (000s):	\$24,251			Democratic %:	26%	30.0%
		Tobacco Taxes		Republican %:	74%	70.0%
		Cigarette Tax per Pack:	\$0.53	Term (Years):	2	2
Orientations		Cigarette Tax Rank:	33	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.20	Governor:	M. Michael Rounds	
Liberalism Index:	-0.95	Date of Increase:	3/24/2003	Party:	Republican	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	60.0%			Lame Duck:	No	
Fundamentalist:	9.2%			Spouse:	Jean Rounds	
Evangelical:	13.8%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	19,800,000	26.2	License	License	Volume	\$0.27	16	2003 Revenue (000):	\$11,069	
Wine	686,000	0.9	License	License	Both	\$0.93	14	Percent of All 2003 Tax Revenue:	1.1%	
Spirits	1,048,000	1.4	License	License	Both	\$3.93	13	1998 Revenue (000):	\$9,872	
					Legislative Majority Needed to Increase Alcohol Taxes:	2/3			Percent of All 1998 Tax Revenue:	1.2%
									Year of Last Increase:	1988

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2002	Cost to State Gov't in 1998 (000): \$11,867 to \$82,034 for 1.0% to 6.9% of the state budget					
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-		Nondrinkers:	38.7%	
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	39.3%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes: -					

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Tennessee

Demographics		Fiscal		Government		
Population 2000:	5,689,283	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	5,842,000	Deficit Percent:	0%	Initiative Process:	No	
White:	80.2%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	16.4%			Legislature Type:	Hybrid	
Other Race:	2.3%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	79.2%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	2.2%	SalesTax:	Yes	Session Convene:	11-Jan	
Per Capita Income:	\$28,455	Total Tax Revenue (000):	\$8,811,612	Session Adjourn:	late May	
Disposable Income:	\$26,314	Taxes Per Capita:	\$1,508	Term Limits:	No	
Below Poverty:	13.5%	Rank:	46	<u>Senate</u> <u>House</u>		
Size (Square Miles):	42,146	Percent of Income:	5.3%	Seats:	33	99
Density per Square Mile	135	Rank:	47	Up in 2004:	16	99
Gross State Product (000s):	\$182,515			Democratic %:	55%	54.5%
		Tobacco Taxes		Republican %:	45%	45.5%
		Cigarette Tax per Pack:	\$0.20	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	44	<u>Administration</u>		
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.08	Governor:	Phil Bredesen	
Liberalism Index:	-0.85	Date of Increase:	7/15/2002	Party:	Democrat	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	51.0%			Lame Duck:	No	
Fundamentalist:	31.9%			Spouse:	Andrea Bredesen	
Evangelical:	37.0%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	117,000,000	20.6	License	License	Both	\$0.14	35	2003 Revenue (000):	\$87,650	
Wine	5,706,000	1.0	License	License	Both	\$1.21	9	Percent of All 2003 Tax Revenue:	1.0%	
Spirits	5,665,000	1.0	License	License	Both	\$4.40	10	1998 Revenue (000):	\$69,634	
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			Percent of All 1998 Tax Revenue:	1.0%
									Year of Last Increase:	2002

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2003	Cost to State Gov't in 1998 (000): \$85,701 to \$592,454 for 0.9% to 6.4% of the state budget	
Warning Signs Law:	Yes	Industry "Risk" Assessment:	-
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	Yes	AMOD State:	No
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	72.3%
		Light Drinkers:	18.2%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Texas

Demographics		Fiscal		Government		
Population 2000:	20,851,648	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	22,119,000	Deficit Percent:	0%	Initiative Process:	No	
White:	71.0%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	11.5%			Legislature Type:	Hybrid	
Other Race:	15.1%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	52.4%	IncomeTax:	No	Session Frequency:	Biennial	
Hispanic or Latino:	32.0%	SalesTax:	Yes	Session Convene:	11-Jan	
Per Capita Income:	\$29,372	Total Tax Revenue (000):	\$29,098,584	Session Adjourn:	30-May	
Disposable Income:	\$26,922	Taxes Per Capita:	\$1,316	Term Limits:	No	
Below Poverty:	15.4%	Rank:	50	<u>Senate</u> <u>House</u>		
Size (Square Miles):	266,874	Percent of Income:	5.1%	Seats:	31	150
Density per Square Mile	78	Rank:	48	Up in 2004:	15	150
Gross State Product (000s):	\$763,874			Democratic %:	39%	41.3%
		Tobacco Taxes		Republican %:	61%	58.7%
		Cigarette Tax per Pack:	\$0.41	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	38	<u>Administration</u>		
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.15	Governor:	Rick Perry	
Liberalism Index:	-0.65	Date of Increase:	7/1/1990	Party:	Republican	
Presidential Pick:	Bush			Election:	2007	
Bush Percentage:	59.0%			Lame Duck:	No	
Fundamentalist:	24.4%			Spouse:	Anita Perry	
Evangelical:	24.4%			"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	558,990,000	26.8	License	License	Volume	\$0.19	24	2003 Revenue (000):	\$567,796	
Wine	27,408,000	1.3	License	License	Volume	\$0.20	44	Percent of All 2003 Tax Revenue:	2.0%	
Spirits	19,904,000	0.9	License	License	Both	\$2.40	28	1998 Revenue (000):	\$456,035	
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2			Percent of All 1998 Tax Revenue:	1.9%
									Year of Last Increase:	1984

Other Alcohol-Related Information

.08 Limit Adopted:	9/1/1999	Cost to State Gov't in 1998 (000): -		Nondrinkers:	48.3%
Warning Signs Law:	No	Industry "Risk" Assessment: High Risk		Light Drinkers:	32.9%
Keg Reg Law:	No	RUD Coalition: Yes	AMOD State: No		
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: Texans Standing Tall			

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Utah

Demographics		Fiscal		Government		
Population 2000:	2,233,169	Budget Deficit (000s):	0	Unified Govt:	Unified	
Population 2003:	2,351,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	89.2%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	0.8%			Legislature Type:	Citizen	
Other Race:	7.9%	General Taxes		Full/Part-Time:	Part	
White Not Hispanic or Latino:	85.3%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	9.0%	SalesTax:	Yes	Session Convene:	17-Jan	
Per Capita Income:	\$24,977	Total Tax Revenue (000):	\$3,950,720	Session Adjourn:	2-Mar	
Disposable Income:	\$22,581	Taxes Per Capita:	\$1,680	Term Limits:	No	
Below Poverty:	9.4%	Rank:	35	<u>Senate</u> <u>House</u>		
Size (Square Miles):	84,905	Percent of Income:	7.7%	Seats:	29	75
Density per Square Mile	26	Rank:	17	Up in 2004:	14	75
Gross State Product (000s):	\$70,409			Democratic %:	24%	25.3%
		Tobacco Taxes		Republican %:	76%	74.7%
		Cigarette Tax per Pack:	\$0.69	Term (Years):	2	4
Orientations		Cigarette Tax Rank:	24	<u>Administration</u>		
Political Culture:	Moralistic	Amount of Last Increase:	\$0.18	Governor:	Olene S. Walker	
Liberalism Index:	-0.44	Date of Increase:	5/6/2002	Party:	Republican	
Presidential Pick:	Bush			Election:	2005	
Bush Percentage:	67.0%			Lame Duck:	No	
Fundamentalist:	76.3%			Spouse:	Myron Walker	
Evangelical:	1.9%			"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	28,980,000	13.0	Mixed	Mixed	Both	\$0.41	9	2003 Revenue (000):	\$28,156
Wine	1,842,000	0.8	State Run	State Run	Sales			Percent of All 2003 Tax Revenue:	0.7%
Spirits	1,627,000	0.7	State Run	State Run	Sales			1998 Revenue (000):	\$21,183
								Percent of All 1998 Tax Revenue:	0.6%
Legislative Majority Needed to Increase Alcohol Taxes:						1/2		Year of Last Increase:	2003

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$45,993 to \$317,951 for 1.1% to 7.4% of the state budget	
Warning Signs Law:	No	Industry "Risk" Assessment:	- Nondrinkers: 69.9%
Keg Reg Law:	Yes	RUD Coalition: No AMOD State: No	Light Drinkers: 17.7%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes:	-

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Vermont

Demographics		Fiscal		Government		
Population 2000:	608,827	Budget Deficit (000s):	0	Unified Govt:	Split Legis	
Population 2003:	619,000	Deficit Percent:	0%	Initiative Process:	No	
White:	96.8%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	0.5%			Legislature Type:	Citizen	
Other Race:	1.5%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	96.2%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	0.9%	SalesTax:	Yes	Session Convene:	5-Jan	
Per Capita Income:	\$30,740	Total Tax Revenue (000):	\$1,558,712	Session Adjourn:	mid May	
Disposable Income:	\$27,750	Taxes Per Capita:	\$2,518	Term Limits:	No	
Below Poverty:	9.4%	Rank:	5	<u>Senate</u> <u>House</u>		
Size (Square Miles):	9,615	Percent of Income:	9.5%	Seats:	30	150
Density per Square Mile	63	Rank:	3	Up in 2004:	30	150
Gross State Product (000s):	\$19,149			Democratic %:	63%	46.0%
		Tobacco Taxes		Republican %:	37%	49.3%
Orientations		Cigarette Tax per Pack:	\$1.19	Term (Years):	2	2
Political Culture:	Moralistic	Cigarette Tax Rank:	10	<u>Administration</u>		
Liberalism Index:	0.79	Amount of Last Increase:	\$0.26	Governor:	James H. Douglas	
Presidential Pick:	Gore	Date of Increase:	7/1/2003	Party:	Republican	
Bush Percentage:	41.0%			Election:	2005	
Fundamentalist:	3.4%			Lame Duck:	No	
Evangelical:	2.4%			Spouse:	Dorothy Foster Douglas	
				"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	14,490,000	23.8	Mixed	Mixed	Both	\$0.26	17	2003 Revenue (000):	\$16,247
Wine	1,867,000	3.1	State Run	Mixed	Both	\$0.55	27	Percent of All 2003 Tax Revenue:	1.0%
Spirits	776,000	1.3	State Run	Mixed	Sales			1998 Revenue (000):	\$13,576
					Legislative Majority Needed to Increase Alcohol Taxes:	1/2		Percent of All 1998 Tax Revenue:	1.4%
								Year of Last Increase:	1981

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000): \$12,405 to \$85,755 for 1.1% to 7.8% of the state budget	
Warning Signs Law:	No	Industry "Risk" Assessment:	High Risk
Keg Reg Law:	Yes	RUD Coalition:	No
Sunday Sales Ban:	No	AMOD State:	Yes
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	35.9%
		Light Drinkers:	35.8%

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Virginia

Demographics		Fiscal		Government		
Population 2000:	7,078,515	Budget Deficit (000s):	927	Unified Govt:	Split Legis/Gov	
Population 2003:	7,386,000	Deficit Percent:	8%	Initiative Process:	No	
White:	72.3%	Deficit Percent Rank:	11	<u>Legislature</u>		
African American:	19.6%			Legislature Type:	Hybrid	
Other Race:	6.1%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	70.2%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	4.7%	SalesTax:	Yes	Session Convene:	12-Jan	
Per Capita Income:	\$33,671	Total Tax Revenue (000):	\$12,969,165	Session Adjourn:	26-Feb	
Disposable Income:	\$29,683	Taxes Per Capita:	\$1,756	Term Limits:	No	
Below Poverty:	9.6%	Rank:	29	<u>Senate</u> <u>House</u>		
Size (Square Miles):	40,598	Percent of Income:	5.7%	Seats:	40	100
Density per Square Mile	174	Rank:	44	Up in 2004:	0	0
Gross State Product (000s):	\$273,070	Tobacco Taxes		Democratic %:	40%	37.0%
		Cigarette Tax per Pack:	\$0.20	Republican %:	60%	61.0%
Orientations		Cigarette Tax Rank:	44	Term (Years):	2	4
Political Culture:	Traditionalistic	Amount of Last Increase:	\$0.17	<u>Administration</u>		
Liberalism Index:	-0.84	Date of Increase:	8/1/2004	Governor:	Mark Warner	
Presidential Pick:	Bush			Party:	Democrat	
Bush Percentage:	53.0%			Election:	2006	
Fundamentalist:	17.8%			Lame Duck:	Yes	
Evangelical:	17.1%			Spouse:	Lisa Collis	
				"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	151,875,000	21.5	License	License	Volume	\$0.26	19	2003 Revenue (000):	\$139,455	
Wine	14,665,000	2.1	Mixed	Mixed	Volume	\$1.51	6	Percent of All 2003 Tax Revenue:	1.1%	
Spirits	7,131,000	1.0	Mixed	Mixed	Sales			1998 Revenue (000):	\$111,165	
							Legislative Majority Needed to Increase Alcohol Taxes:	1/2	Percent of All 1998 Tax Revenue:	1.1%
									Year of Last Increase:	1993

Other Alcohol-Related Information

.08 Limit Adopted:	Before 1998	Cost to State Gov't in 1998 (000):	\$165,450 to \$1,143,766 for 1.1% to 7.4% of the state budget				
Warning Signs Law:	No	Industry "Risk" Assessment:	-		Nondrinkers:	45.3%	
Keg Reg Law:	Yes	RUD Coalition:	No	AMOD State:	No	Light Drinkers:	32.9%
Sunday Sales Ban:	Yes	Alcohol Tax Coalition(s) Addressing Taxes:	-				

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for Washington

Demographics		Fiscal		Government		
Population 2000:	5,894,121	Budget Deficit (000s):	0	Unified Govt:	Split Legis	
Population 2003:	6,131,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	81.8%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	3.2%			Legislature Type:	Hybrid	
Other Race:	11.4%	General Taxes		Full/Part-Time:	Half	
White Not Hispanic or Latino:	78.9%	IncomeTax:	No	Session Frequency:	Annual	
Hispanic or Latino:	7.5%	SalesTax:	Yes	Session Convene:	10-Jan	
Per Capita Income:	\$33,332	Total Tax Revenue (000):	\$12,960,220	Session Adjourn:	24-Apr	
Disposable Income:	\$30,288	Taxes Per Capita:	\$2,114	Term Limits:	No	
Below Poverty:	10.6%	Rank:	12	<u>Senate</u> <u>House</u>		
Size (Square Miles):	68,126	Percent of Income:	6.9%	Seats:	49	98
Density per Square Mile	87	Rank:	26	Up in 2004:	25	98
Gross State Product (000s):	\$222,950			Democratic %:	49%	53.1%
		Tobacco Taxes		Republican %:	51%	46.9%
		Cigarette Tax per Pack:	\$1.42	Term (Years):	2	4
		Cigarette Tax Rank:	6	<u>Administration</u>		
Orientations		Amount of Last Increase:	\$0.60	Governor:	Gary Locke	
Political Culture:	Moralistic	Date of Increase:	1/1/2002	Party:	Democrat	
Liberalism Index:	0.35			Election:	2005	
Presidential Pick:	Gore			Lame Duck:	No	
Bush Percentage:	45.0%			Spouse:	Mona Locke	
Fundamentalist:	6.7%			"Leadership" Member:	No	
Evangelical:	9.8%					

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	115,425,000	19.6	Mixed	Mixed	Volume	\$0.26	18	2003 Revenue (000):	\$180,557
Wine	14,926,000	2.5	State Run	Mixed	Volume	\$0.87	16	Percent of All 2003 Tax Revenue:	1.4%
Spirits	7,676,000	1.3	State Run	Mixed	Both			1998 Revenue (000):	\$146,379
								Percent of All 1998 Tax Revenue:	1.2%
								Year of Last Increase:	1997
Legislative Majority Needed to Increase Alcohol Taxes:					2/3 in some case				

Other Alcohol-Related Information

.08 Limit Adopted:	1/1/1999	Cost to State Gov't in 1998 (000): \$138,855 to \$959,912 for 1.1% to 6.9% of the state budget			
Warning Signs Law:	Yes	Industry "Risk" Assessment: High Risk		Nondrinkers:	38.2%
Keg Reg Law:	Yes	RUD Coalition: No	AMOD State: No	Light Drinkers:	37.1%
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: -			

Assessing State Readiness to Act on Alcohol Tax Research Findings State Profile for West Virginia

Demographics		Fiscal		Government		
Population 2000:	1,808,344	Budget Deficit (000s):	120	Unified Govt:	Unified	
Population 2003:	1,810,000	Deficit Percent:	4%	Initiative Process:	No	
White:	95.0%	Deficit Percent Rank:	24	<u>Legislature</u>		
African American:	3.2%			Legislature Type:	Citizen	
Other Race:	0.9%	General Taxes		Full/Part-Time:	Part+	
White Not Hispanic or Latino:	94.6%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	0.7%	SalesTax:	Yes	Session Convene:	9-Feb	
Per Capita Income:	\$24,379	Total Tax Revenue (000):	\$3,589,366	Session Adjourn:	9-Apr	
Disposable Income:	\$22,252	Taxes Per Capita:	\$1,983	Term Limits:	No	
Below Poverty:	17.9%	Rank:	18	<u>Senate</u> <u>House</u>		
Size (Square Miles):	24,231	Percent of Income:	8.7%	Seats:	34	100
Density per Square Mile	75	Rank:	5	Up in 2004:	17	100
Gross State Product (000s):	\$42,368			Democratic %:	71%	68.0%
		Tobacco Taxes		Republican %:	29%	32.0%
		Cigarette Tax per Pack:	\$0.55	Term (Years):	2	4
		Cigarette Tax Rank:	30	<u>Administration</u>		
Orientations		Amount of Last Increase:	\$0.38	Governor:	Bob Wise	
Political Culture:	Traditionalistic	Date of Increase:	5/1/2003	Party:	Democrat	
Liberalism Index:	0.12			Election:	2005	
Presidential Pick:	Bush			Lame Duck:	No	
Bush Percentage:	52.0%			Spouse:	Sandy Wise	
Fundamentalist:	15.5%			"Leadership" Member:	Yes	
Evangelical:	11.1%					

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	40,950,000	22.6	Mixed	Mixed	Both	\$0.18	27	2003 Revenue (000):	\$8,652
Wine	1,181,000	0.6	State Run	Mixed	Both	\$1.00	11	Percent of All 2003 Tax Revenue:	0.2%
Spirits	1,344,000	0.7	Mixed	Mixed	Sales			1998 Revenue (000):	\$8,032
Legislative Majority Needed to Increase Alcohol Taxes:					1/2			Percent of All 1998 Tax Revenue:	0.3%
								Year of Last Increase:	1966

Other Alcohol-Related Information

.08 Limit Adopted:	1/1/04	Cost to State Gov't in 1998 (000): \$31,170 to \$215,479 for 1.0% to 6.7% of the state budget		Nondrinkers:	67.2%
Warning Signs Law:	Yes	Industry "Risk" Assessment: -		Light Drinkers:	21.0%
Keg Reg Law:	No	RUD Coalition:	No	AMOD State: No	
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: -			

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Wisconsin

Demographics		Fiscal		Government		
Population 2000:	5,363,675	Budget Deficit (000s):	0	Unified Govt:	Split Legis/Gov	
Population 2003:	5,472,000	Deficit Percent:	0%	Initiative Process:	No	
White:	88.9%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	5.7%			Legislature Type:	Professional	
Other Race:	4.2%	General Taxes		Full/Part-Time:	Full-	
White Not Hispanic or Latino:	87.3%	IncomeTax:	Yes	Session Frequency:	Annual	
Hispanic or Latino:	3.6%	SalesTax:	Yes	Session Convene:	11-Jan	
Per Capita Income:	\$30,898	Total Tax Revenue (000):	\$12,184,852	Session Adjourn:	*	
Disposable Income:	\$27,508	Taxes Per Capita:	\$2,227	Term Limits:	No	
Below Poverty:	8.7%	Rank:	11	<u>Senate</u> <u>House</u>		
Size (Square Miles):	56,145	Percent of Income:	7.8%	Seats:	33	99
Density per Square Mile	96	Rank:	15	Up in 2004:	16	99
Gross State Product (000s):	\$177,354			Democratic %:	45%	41.4%
		Tobacco Taxes		Republican %:	55%	58.6%
Orientations		Cigarette Tax per Pack:	\$0.77	Term (Years):	2	4
Political Culture:	Moralistic	Cigarette Tax Rank:	22	<u>Administration</u>		
Liberalism Index:	1.23	Amount of Last Increase:	\$0.18	Governor:	Jim Doyle	
Presidential Pick:	Gore	Date of Increase:	10/1/2001	Party:	Democrat	
Bush Percentage:	48.0%			Election:	2007	
Fundamentalist:	7.4%			Lame Duck:	No	
Evangelical:	12.7%			Spouse:	Jessica Doyle	
				"Leadership" Member:	No	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>	
Beer	149,333,000	27.8	License	License	Volume	\$0.06	50	2003 Revenue (000):	\$41,109
Wine	8,860,000	1.6	License	License	Volume	\$0.25	43	Percent of All 2003 Tax Revenue:	0.3%
Spirits	10,140,000	1.9	License	License	Volume	\$3.25	20	1998 Revenue (000):	\$41,995
								Percent of All 1998 Tax Revenue:	0.4%
								Year of Last Increase:	1969
				Legislative Majority Needed to Increase Alcohol Taxes:	1/2				

Other Alcohol-Related Information

.08 Limit Adopted:	9/30/2003	Cost to State Gov't in 1998 (000): \$130,784 to \$904,116 for 0.9% to 6.0% of the state budget	
Warning Signs Law:	No	Industry "Risk" Assessment:	-
Keg Reg Law:	No	RUD Coalition:	No
Sunday Sales Ban:	No	AMOD State:	Yes
		Alcohol Tax Coalition(s) Addressing Taxes:	-
		Nondrinkers:	29.3%
		Light Drinkers:	38.4%

Assessing State Readiness to Act on Alcohol Tax Research Findings

State Profile for Wyoming

Demographics		Fiscal		Government		
Population 2000:	493,782	Budget Deficit (000s):	0	Unified Govt:	Split Legis/Gov	
Population 2003:	501,000	Deficit Percent:	0%	Initiative Process:	Yes	
White:	92.1%	Deficit Percent Rank:	N/A	<u>Legislature</u>		
African American:	0.8%			Legislature Type:	Citizen	
Other Race:	5.5%	General Taxes		Full/Part-Time:	Part	
White Not Hispanic or Latino:	88.9%	IncomeTax:	No	Session Frequency:	Annual	
Hispanic or Latino:	6.4%	SalesTax:	Yes	Session Convene:	11-Jan	
Per Capita Income:	\$32,808	Total Tax Revenue (000):	\$1,217,154	Session Adjourn:	4-Mar	
Disposable Income:	\$29,600	Taxes Per Capita:	\$2,429	Term Limits:	No	
Below Poverty:	11.4%	Rank:	6	<u>Senate</u> <u>House</u>		
Size (Square Miles):	97,818	Percent of Income:	8.3%	Seats:	30	60
Density per Square Mile	5	Rank:	8	Up in 2004:	15	60
Gross State Product (000s):	\$20,418			Democratic %:	33%	23.3%
		Tobacco Taxes		Republican %:	67%	76.7%
Orientations		Cigarette Tax per Pack:	\$0.60	Term (Years):	2	4
Political Culture:	Individualistic	Cigarette Tax Rank:	26	<u>Administration</u>		
Liberalism Index:	-0.7	Amount of Last Increase:	\$0.48	Governor:	Dave Freudenthal	
Presidential Pick:	Bush	Date of Increase:	7/1/2003	Party:	Democrat	
Bush Percentage:	69.0%			Election:	2007	
Fundamentalist:	17.5%			Lame Duck:	No	
Evangelical:	11.4%			Spouse:	Nancy D. Freudenthal	
				"Leadership" Member:	Yes	

Alcohol Distribution Systems and Taxes

Beverage	Gallons	Per Capita	Retail	Wholesale	Tax Type	Amount	Rank	<u>Alcohol Tax Revenue</u>		
Beer	12,938,000	26.2	License	License	Volume	\$0.02	51	2003 Revenue (000):	\$1,283	
Wine	671,000	1.4	State Run	State Run	Both			Percent of All 2003 Tax Revenue:	0.1%	
Spirits	856,000	1.7	License	License	Volume			1998 Revenue (000):	\$1,132	
Legislative Majority Needed to Increase Alcohol Taxes:								1/2	Percent of All 1998 Tax Revenue:	0.1%
									Year of Last Increase:	1935

Other Alcohol-Related Information

.08 Limit Adopted:	7/1/2002	Cost to State Gov't in 1998 (000): \$10,602 to \$73,289 for 0.7% to 5.0% of the state budget		Nondrinkers:	44.7%
Warning Signs Law:	No	Industry "Risk" Assessment: -		Light Drinkers:	33.8%
Keg Reg Law:	No	RUD Coalition:	No	AMOD State:	No
Sunday Sales Ban:	No	Alcohol Tax Coalition(s) Addressing Taxes: -			

Assessing State Readiness to Act on Alcohol Tax Research Findings

Variable Descriptions and Data Sources

Unless otherwise indicated, information was obtained from a website of the organization listed in the Source column.

Variable	Description	Source
<u>Demographics</u>		
Population 2000	Count of population	U.S. Census Bureau, Census 2000
Population 2003	Estimate of population	U.S. Census Bureau, 2003 Current Population Survey
White	Percentage that self-identified as white	U.S. Census Bureau, Census 2000
African-American	Percentage that self-identified as black or African American	U.S. Census Bureau, Census 2000
Other Race	Percentage that self-identified as a race other than white or black or African American	U.S. Census Bureau, Census 2000
White Not Hispanic or Latino	Percentage that self-identified as white and not Hispanic or Latino	U.S. Census Bureau, Census 2000
Hispanic or Latino	Percentage that self-identified as Hispanic or Latino	U.S. Census Bureau, Census 2000
Per Capita Income	Per capita personal income in 2003	Bureau of Economic Affairs, Regional Economic Accounts, 2003
Per Capita Disposable Income	Per capita disposable income in 2003	Bureau of Economic Affairs, Regional Economic Accounts, 2003
Below Poverty	Percent of population below the poverty line according to Census definition	U.S. Census Bureau, Census 2000

Variable	Description	Source
High School Graduation	Percent of population with a high school diploma	U.S. Census Bureau, Census 2000
BA or Higher	Percent of population with a college degree	U.S. Census Bureau, Census 2000
Size	Square miles	2002 World Almanac
Density per Square Mile	Residents per square mile	U.S. Census Bureau, Census 2000
Gross State Product	Value of all goods and services produced during the year in thousands of dollars	Bureau of Economic Affairs, Regional Economic Accounts, 2003

<u>Orientations</u>		
Political Culture	A measure of predominant inclinations operating to shape political systems and influence political processes and choices. Categories are Individualistic, Traditionalistic, Moralistic. The traditionalistic culture is comprised of people who view government as the domain of small unique groups. In this culture, government is less likely to be regarded as a vehicle for collective good. In the individualistic culture government is seen less as a public enterprise that as an arena for furthering individual prosperity. The moralistic culture is dominated by the view that government, social welfare, and the public services are important.	Elazar, Daniel J. (1966). <i>American Federalism: A View from the States</i> . New York: Crowell.
Liberalism Index	A composite measure of ideology based on survey data. The creators of this "composite policy liberalism." measure began by aggregating the responses to 122 national CBS/New York Times telephone polls for the period 1976 to 1988. These polls were conducted on a continuous basis, maintained the same questions for party identification and ideology throughout the time period, and used a sampling design appropriate for state-based measures. Next, they selected policy variables that reflect ideological divisions between liberals and conservatives including education, Medicaid, AFDC, consumer protection, criminal justice, legalized gambling, and tax progressivity.	Robert S. Erickson, Gerald C. Wright, and John P. McIver, <i>Statehouse Democracy: Public Opinion on Policy in the American States</i> , Cambridge University Press, 1993.
Presidential Pick	Top vote-getter in the 2000 presidential election.	Atlas of U.S. Presidential Elections
Bush Percentage	Percentage of the 2000 presidential vote for George Bush.	Atlas of U.S. Presidential Elections
Fundamentalist	Percentage of population belonging to fundamentalist Protestant groups. Coded as Protestant fundamentalist were Baptists, Latter-Day Saints, United Missionary, Church Of God, Nazarene, Church of God in Christ, Plymouth Brethren, Pentecostal, Church of Christ, Salvation Army, Primitive Baptist, Seventh Day Adventist, Missouri Synod Lutheran.	Robert S. Erickson, Gerald C. Wright, and John P. McIver, <i>Statehouse Democracy: Public Opinion on Policy in the American States</i> , Cambridge University Press, 1993.
Evangelical	Percentage self-identified as Evangelical adherents in 2000 survey	American Religion Data Archive

<u>Fiscal</u>		
Budget Deficit	Size of budget deficit in thousands of dollars	Johnson, N and Zahradnik, B, <i>State Budget Deficits Projected for Fiscal Year 2005</i> , Center on Budget and Policy Priorities: www.cbpp.org/10-22-03sfp2.htm
Deficit Percent	Size of budget deficit as a percentage of state budget	Johnson, N and Zahradnik, B, <i>State Budget Deficits Projected for Fiscal Year 2005</i> , Center on Budget and Policy Priorities: www.cbpp.org/10-22-03sfp2.htm
Deficit Percent Rank	Rank based on deficit percent with 1 being highest	Based on Johnson, N and Zahradnik, B, <i>State Budget Deficits Projected for Fiscal Year 2005</i> , Center on Budget and Policy Priorities: www.cbpp.org/10-22-03sfp2.htm

<u>General Taxes</u>		
Income Tax	Existence of income tax	National Conference of State Legislatures
Sales Tax	Existence of sales tax	National Conference of State Legislatures
Total Tax Revenue (000)	Revenue from all taxes and fees (in thousands)	Bureau of Labor Statistics (2003)
Taxes Per Capita	Revenue divided by population	U.S. Census Bureau, State Government Tax Collections: 2003
Rank	Rank of taxes per capita relative to other states (1 is highest)	Bureau of Labor Statistics (2003)
Percent of Income	Taxes per capita divided by Per Capita Income	Bureau of Labor Statistics (2003)
Rank	Rank of taxes as a percent of income relative to other states (1 is highest)	Bureau of Labor Statistics (2003)

<u>Tobacco Taxes</u>		
Cig Tax Per Pack	Cents per pack of state tax	Campaign for Tobacco-Free Kids
Amt of Last Increase	Cents per pack of last increase	Campaign for Tobacco-Free Kids
Rank	Rank relative to other states (1 is highest)	Campaign for Tobacco-Free Kids
Date of Last Increase	Date of last tobacco tax increase	Campaign for Tobacco-Free Kids

<u>Government</u>		
Unified Gov't	<p>Unified: Governor and control of both houses of legislature are same party</p> <p>Split Legis/Gov: Governor from different party the majority of both houses of the legislature</p> <p>Split Legis: Each house of the legislature controlled by a different party</p>	Derived from National Conference of State Legislatures data
Initiative Process	Whether taxes can be raised by ballot initiative	Initiative and Reform Institute http://www.iandrinstitute.org/statewide_i&r.htm
Legislature Type	<p>Professional: full-time legislators and large staffs. Sessions generally year-round.</p> <p>Hybrid: about two-thirds of a full time job for legislators. Intermediate-sized staff and sessions that do not span the calendar year.</p> <p>Citizen: about a half -time job for legislators. Compensation is low and requires members to have other sources of income to make a living. Small staffs.</p>	Robert S. Erickson, Gerald C. Wright, and John P. McIver, <i>Statehouse Democracy: Public Opinion on Policy in the American States</i> , Cambridge University Press, 1993.
Full/Part-Time	Full, Full-, Half, Part+, Part	National Conference of State Legislatures
Session Frequency	Annual or biennial (all biennial sessions meet in odd years)	National Conference of State Legislatures
Session Convene	First scheduled date of the next session	National Conference of State Legislatures
Session Adjourn	Last scheduled date of the next session	National Conference of State Legislatures
Term limits	Whether limits are established on the number of terms a legislator may serve	National Conference of State Legislatures

Seats	Number of legislators in each house of the legislature	National Conference of State Legislatures
Up in 2004	Number of legislators to be elected in 2004	National Conference of State Legislatures
Democratic %	Percentage of legislators registered as Democrats	National Conference of State Legislatures
Republican %	Percentage of legislators registered as Republicans	National Conference of State Legislatures
Term (Years)	Number of years of legislators' terms	National Conference of State Legislatures
Governor	Name of the governor	National Governors Association
Party	Party registration of the governor	National Governors Association
Election	Year of election for governor	National Governors Association
Lame Duck	Whether the governor is ineligible for re-election	National Governors Association
Spouse	Name of the governor's spouse	National Governors Association
"Leadership Member"	Member in Leadership to Keep Children Alcohol Free	Leadership to Keep Children Alcohol Free

<u>Alcohol Distribution Systems and Taxes</u>		
Beverage	Type of alcoholic beverage as defined by state law for purposes of taxation	NIAAA: Alcohol Policy Information System
Gallons	Total consumption	NIAAA
Per Capita	Total consumption divided by population	NIAAA
Retail	Control, license, or mixed type of distribution system for retail sales	NIAAA: Alcohol Policy Information System
Wholesale	Control, license, or mixed type of distribution system for wholesale sales	NIAAA: Alcohol Policy Information System
Tax Type	Type(s) of tax on alcohol exclusive of general taxes on sales, meals or beverages : Sales, Volume or Both	NIAAA: Alcohol Policy Information System
Amount	Tax rate (For sales through state stores the FTA does not provide a tax rate.)	Federation of Tax Administrators
Rank	Rank of alcohol taxes relative to other states (1 is highest—states without a stated rate are not counted)	Federation of Tax Administrators
Legislative Majority to Increase Alcohol Taxes	Proportion of the legislature needed to raise alcohol taxes	National Conference of State Legislatures
2003 Revenue	Alcohol tax revenue (in thousands of dollars)for 2003	U.S. Census Bureau, State Tax Collections
Percent of All 2003 Tax Revenue	Alcohol tax revenue divided by all tax revenue for 2003	U.S. Census Bureau, State Tax Collections
1998 Revenue	Alcohol tax revenue (in thousands of dollars) for 1998	U.S. Census Bureau, State Tax Collections
Percent of All 1998 Tax Revenue	Alcohol tax revenue divided by all tax revenue for 1998	U.S. Census Bureau, State Tax Collections
Year of Last Alcohol Tax Increase	Year	Center for Science in the Public Interest

<u>Other Alcohol-Related Information</u>		
.08 Limit Adopted	Year in which the state adopted a blood alcohol content limit of .08 for its driving under the influence law	NIAAA: Alcohol Policy Information System
Warning Signs Law	Whether the state requires public establishments to post warning signs about the negative health effects of alcohol consumption	NIAAA: Alcohol Policy Information System
Keg Reg Law	Whether the state requires registration of persons purchasing kegs of beer	NIAAA: Alcohol Policy Information System
Sunday Sales Ban	Whether the state generally prohibits the sale of one or more types of alcoholic beverages on Sunday	NIAAA: Alcohol Policy Information System
Cost to State Gov't in 1998	State government cost estimates with a low of costs associated with alcohol use alone and a high of costs associated with the use of alcohol in combination with other drugs	Based on data from The National Center on Addiction and Substance Abuse at Columbia University. <i>Shoveling Up: The Impact of Substance Abuse on State Budgets</i> (New York: Columbia University Press, 2001).
Industry "Risk" Assessment	Anheuser-Busch's assessment of the "risk" that a state will increase its tax on beer as of May 26, 2003. The categories are high-risk, significant, and null.	Anheuser-Busch Companies' June 2003 <i>Public Affairs Update</i> .
RUD Coalition	Presence of a coalition sponsored in part by the Reduce Underage Drinking program	The American Medical Society, Reducing Underage Drinking Through Coalitions
AMOD State	Presence of a "A Matter of Degree" higher education program site	The American Medical Society, A Matter of Degree
Alcohol Policy Coalition(s) Addressing Taxes	Coalition(s) that has indicated an intent to actively pursue alcohol taxes in 2005	Survey (see Selected States Supplement)

Nondrinkers	Persons who reported no use of any alcoholic beverages in the past month	NIAAA. State trends in drinking behaviors, 1984-2001. U.S. Alcohol Epidemiologic Data Reference Manual, Volume 7, First Edition. Bethesda, MD: National Institute on Alcohol and Alcoholism. 2003.
Light Drinkers	Persons who reported 3 or fewer drinks per week in the past month	NIAAA. State trends in drinking behaviors, 1984-2001. U.S. Alcohol Epidemiologic Data Reference Manual, Volume 7, First Edition. Bethesda, MD: National Institute on Alcohol and Alcoholism. 2003.

Assessing State Readiness to Act on Alcohol Tax Research Findings
Appendix 2: Selected States Supplement

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The information presented in this appendix is based on a survey form completed by one or more organizations in the state, interviews with individuals in each state, and input from national alcohol policy organizations.

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for California

Alcohol Policy Coalition:	California Alcohol Policy Reform Initiative
Tax Priority for Colation:	It is the number one priority for the California Alcohol Policy Reform Initiative (CAPRI).
Plans for 2005:	We are trying to develop a broad-based coalition that would include County Health Association, California Medical Association, Schools, Law Enforcement, County Alcohol and Drug Programs, and others. We currently have a draft of the legislation and plan to meet in October to work out campaign plans. Bill will probably be introduced later in the year and campaign will heat up in early Spring (with Health Committee hearings)
Last Attempt:	Early 90's After the failure of a nickel-a-drink ballot initiative in 1989, the legislature increased tax by a penny or penny and a half.
Public Opinion Polling	Last April, the LA Times did a poll that showed 79% support for increase in alcohol taxes.
Earmarking:	We are working for passage of an alcohol fee, as opposed to a tax. A tax requires a 2/3's majority in the legislature; a fee "only" a simple majority. A fee must clearly earmark all of its revenues to address the problem the fee is intended to mitigate.
Legislative "Champion":	Yes
Governor's Position	Don't know
Governor's Tax Stance:	He is opposed to raising taxes, but since budget is expected to have a major shortfall next year, might be open to raising tobacco and alcohol taxes.
Agencies' Position:	Alcohol tax increase is supported by PTA, CMA, Latinos and Latinas for Health Justice, County Alcohol and Drug Program Administrators, LA City Council.
MediaTreatment:	Have support from SF Chronicle. Haven't had much media opposition. Mostly they have ignored us.
Presence of Industry:	Wine is a major part of state economy. Beer industry also big employer.
Influence of Industry:	Very strong, on both sides of the Aisle. Not sure where they stand with governor.

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for Indiana

Alcohol Policy Coalition:	Indiana Coalition to Reduce Underage Drinking (RUD)
Tax Priority for Colation:	Yes – pursued it in 2004 session and will in 2005
Plans for 2005:	We have a strong supporter in the house, where the bill must start, but are not sure about what her leadership will say though she has some power within her own party. We still have a large deficit and the legislators can't keep ignoring this issue as a revenue generator. We will be pursuing the issue as our main priority.
Last Attempt:	2004 The leadership in both the house and senate forbade any legislator to support and/or introduce the tax issue at all
Public Opinion Polling	66% support tax increase for tax relief; 76% support tax increase for prevention purposes; 31% support tax increase for any governmental purpose
Earmarking:	no
Legislative "Champion":	Yes
Governor's Position	Not sure at this point and don't think he has had one in the past, and since this is an election year, we aren't sure about the R candidate either
Governor's Tax Stance:	hasn't made statement supporting increase or not – he is silent on the issue from our experience with him so far (he has only been in office a year this month since the unexpected death of our last Governor)
Agencies' Position:	Assessing that right now, though several supported it "unofficially" in 2004
MediaTreatment:	ICRUD was able to get Indiana's largest newspaper, the Star, to support a tax increase through an editorial (in 2004); we are able to get considerable coverage about the issue, but no commitments for support other than what we have through the Star
Presence of Industry:	Strong associations, especially among bars and restaurants; have support of national associations and alcohol companies like AB; have strong "friendly" connections with many key legislators; have ample funding streams
Influence of Industry:	Very strong – not only statewide, but Anheuser Busch has sent national lobbyists to the state more than once to fight this and other issues. Within the state's industry lobbying groups, however, the grocer's and drug store support an increase (a very low percentage) whereas the liquor store and restaurants oppose it by 90% or more.

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for Iowa

Alcohol Policy Coalition:	Healthy Lifestyles Coalition
Tax Priority for Colation:	First and only major priority, also supporting Beer Keg Registration but another group is taking the lead on this.
Plans for 2005:	We hope to have the bill introduced again with additional provision of earmarking 30% for prevention and treatment. We are talking to candidates running for office.
Last Attempt:	2004 Legislation introduced into both house, appointed a sub-committee under Ways and Means but no action.
Public Opinion Polling	March, 2004 AARP survey done by University of Minnesota among 801 respondents ages 18 and above found support among 72% if it is earmarked for health.
Earmarking:	OK.
Legislative "Champion":	No
Governor's Position	Has said he will support if the legislature passes the legislation.
Governor's Tax Stance:	Will support tax increases but legislature majority is adamant against raising taxes. Insist that the whole tax structure has to be reworked first.
Agencies' Position:	Substance abuse treatment directors support and other like groups. Have a few other members from faith and service groups but no major groups. Are trying to get an "in" with county board supervisors.
MediaTreatment:	None to date. Have made request for meeting with media but want to delay until there is more tangible support for legislation.
Presence of Industry:	-
Influence of Industry:	A little wine industry, no beer. Several lobbyists for the liquor industry.

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for Louisiana

Alcohol Policy Coalition:	The Louisiana Alliance to Prevent Underage Drinking (RUD)
Tax Priority for Colation:	An alcohol excise tax has been a top priority for the Louisiana Alliance since 1997. There has not been a tax in years, thus making this revenue source a viable money generating option.
Plans for 2005:	Legislator committed to filing a bill. We have strong support from grassroots organizations.
Last Attempt:	2002
Public Opinion Polling	I believe that we have strong voter support. The problem is that most legislators don't seem to care about constituent views.
Earmarking:	Louisiana polls indicate voter support for a tax if revenue is earmarked for treatment, prevention, education and enforcement.—Louisiana Alliance poll, March 1998.
Legislative "Champion":	Yes
Governor's Position	We think she will be with us, but this issue has not been tested yet during her tenure.
Governor's Tax Stance:	She is a Democrat and very interested in health care.
Agencies' Position:	The LA Medical Association has never been actively involved. They could be a key agency. Other state agencies are on-board.
MediaTreatment:	We have media support. We need help with articles and research for media. Need editorials that are state specific for different agencies and organizations to use.
Presence of Industry:	We have sites that publish campaign contributions of the alcohol industry to elected officials. Circulate in all power positions. Industry has an elected official on all committees that they can count on to delay, defer or dilute tax legislation.
Influence of Industry:	Strong, visible and powerful--will stop at nothing.

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for Missouri

Alcohol Policy Coalition:	Missouri's Youth/Adult Alliance Against Underage Drinking (ACT Missouri) (RUD)
Tax Priority for Colation:	Top priority for legislative action.
Plans for 2005:	We are confident that there will be a bill, since 7 of the 10 co-sponsors of the alcohol tax bill will probably return. Much depends on the outcome of the November 2 General Election.
Last Attempt:	2004 23rd attempt in 33 years
Public Opinion Polling	A poll conducted in 2000 (I believe) by Mathematica (under auspices of the RWJ-funded RUD project, found substantial public support for increases alcotaxes, especially when the proceeds are earmarked. Somewhere in the range of 70%-80% favorable. Depending on the question.
Earmarking:	Yes, state statutes allow it.
Legislative "Champion":	Yes
Governor's Position	Our incumbent governor was defeated in the Primary, so we will have a new governor in January. The race is too close to call at this time.
Governor's Tax Stance:	Both GOP and Dem candidates say that they are opposed to any new taxes. We will present the case as a "user fee" for this reason.
Agencies' Position:	Agencies of state government are prohibited by protocol from supporting anything opposed by the Governor, or even supporting anything on which the Governor has no position. The lead alcohol/drug agency did testify in 2004 as an "informational resource" without taking a position, but attesting to the need for new revenue, since they can only "scratch the surface" in dealing with alcohol-related problems by prevention or treatment services.
MediaTreatment:	Media tend to present the issue as a "lost cause," a small group of dedicated folks against the 900-pound gorilla who sits anywhere he wishes, with very little chance of success of anyone moving him.
Presence of Industry:	World Headquarters of Anheuser-Busch in St. Louis. Need we say more? Also home to about 20 wineries, most of them small, and one distillery, but their lobbying is insignificant (because it is not necessary).
Influence of Industry:	Thoroughly dominant. Only massive mobilization of community support can overcome the opposition to any legislation by A-B.

Assessing State Readiness to Act on Alcohol Tax Research Findings

Selected States Supplement for Nebraska

Alcohol Policy Coalition:	Project Extra Mile
Tax Priority for Colation:	This is not a top priority for state alcohol policy coalitions in the short term. Some local coalition groups have it as a continuing high priority
Plans for 2005:	Even with an expected large budget deficit, it is unlikely that another increase will be considered
Last Attempt:	2003 An overall increase of 25% on alcohol, resulted in a 35% increase in beer from a tax of 23 cents per gallon to 31 cents
Public Opinion Polling	Every poll conducted by the Matter of Degree program indicates strong public support to increase alcohol taxes, most recent 79% of respondents support with 38% in favor of using the increase for enforcement, 27% support for treatment, and 26% for public information and education.
Earmarking:	Earmarking is permitted, but legislation with earmarking provisions for treatment, enforcement, etc. have consistently failed to advance
Legislative "Champion":	Yes
Governor's Position	Governor did sign the bill that increased the alcohol tax as part of a large revenue package to reduce largest deficit in state history
Governor's Tax Stance:	Governor is a fiscal conservative and is generally opposed to increasing any tax. Would prefer to reduce spending...
Agencies' Position:	-
MediaTreatment:	Generally, the media often times unintentionally appears to slant stories that focus on the cost to the consumer. Interviews with people & retailers that are concerned that they can't afford more and will lose business because of it. Not much done on the positive effects of the increase.
Presence of Industry:	Perhaps because of the recent tax increase, wine & spirits industry apperently is going to use a national lobby organization rather than local lobbyists. There has also been a change in personnel among lobbyists for the beer industry, which may be attributable to the last increase.
Influence of Industry:	Industry is strongly positioned with financial contributions made to almost all members of the legislature

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for New Jersey

Alcohol Policy Coalition:	National Council on Alcoholism and Drug Dependence - New Jersey
Tax Priority for Colation:	This is a high priority for NCADD – NJ. Support is conditioned on appropriate a significant portion of any new revenue generated by such an increase be dedicated to the state’s Alcohol Education, Rehabilitation, and Enforcement Fund (AEREF). Great lessons were learned in NJ when cigarette taxes were increased three years in a row but anti-tobacco efforts were cut by 2/3rds (\$20 million).
Plans for 2005:	NCADD – NJ will continue to make this a high priority in 2005. The budget picture is not looking too rosy so we believe there remains a window of opportunity to consider raising alcoholic beverage taxes.
Last Attempt:	1991
Public Opinion Polling	2004 NCADD-NJ / Eagleton Survey - About half of New Jersey residents would support raising this tax (48%) while 37 percent oppose it . If the purpose of raising the tax is tied to greater funding for alcohol and drug treatment and prevention programs, the level of support increases to 68 percent. Support for raising the alcohol tax for non-specified purposes dropped by 5 percentage points from a survey taken in 2003 when it stood at 53 percent. However, support for raising the alcohol tax with the funds dedicated to treatment and prevention programs has remained fairly steady over the past three years. Current support stands at 68 percent, compared to 65 percent in 2003 and 70 percent in 2002.
Earmarking:	AEREF (see above) is appropriated \$11 million in alcohol excise taxes annually for treatment, education and drunk driving enforcement. This amount has not been increased since 1991.
Legislative "Champion":	No
Governor's Position	McGreevey was not in support but he is resigning as of Nov. 15. We need to assess Acting Governor Richard Codey’s position on alcohol taxes.
Governor's Tax Stance:	The Democratic Legislature hasn’t hesitated to raise cigarette taxes, numerous fees, and income taxes on those earning over \$500,000.
Agencies' Position:	Governor’s Council on Alcoholism and Drug Abuse has passed a resolution in support of increasing the alcohol tax.
MediaTreatment:	Editorials in support of a booze tax increase ran in the Trenton Times on April 22 and the Home News on April 25.
Presence of Industry:	Have hired top-notch contract lobbyists and the licensed beverage industry has a full-time operation with plenty of staff situated right on West state street.
Influence of Industry:	Extremely strong.

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for New Mexico

Alcohol Policy Coalition:	Alcohol Tax Coalition
Tax Priority for Coalition:	Sole purpose of the coalition.
Plans for 2005:	Will propose raising current alcohol excise tax from (about) 5cents/drink to 15 cents/drink, producing an increase of about \$70.0 million in revenue. Interim committees are being contacted for testimony (e.g., Rev. Stabilization). Speaker Lujan is negative on increase.
Last Attempt:	2004 A local option tax increase was tried last year and failed.
Public Opinion Polling	Last done in Aug., 2003. 69% favorably disposed to increase. Bipartisan, and diverse income groups in favor.
Earmarking:	Earmarking is generally opposed although allowed. However, two earmarks are likely to be included: 1) law enforcement; and 2) DWI Victims Funding
Legislative "Champion":	
Governor's Position	Generally, negative but has sent message through his people that if he hears from the grassroots folks, he'll sign bill if it gets to him.
Governor's Tax Stance:	Supports "no new taxes" but many fees have increased in last 18 mos. Medicaid is running a \$100.0 million deficit.
Agencies' Position:	All Executive agencies will take lead from Gov. but appear to be supportive (DOH provides with technical assistance).
Media Treatment:	Last year, the NM Hospitality Industry bought lots of radio time threatening economic chaos, unemployment, and economic ruin. Santa Fe New Mexican generally supportive: Albq. Journal generally negative.
Presence of Industry:	No major breweries, distilleries. Many wineries, micro-breweries. Beer is under-taxed. Many of local lobbyists frequently represent numerous clients at the same time, sometimes creating COI situations. A-B lobbyist, Nancy King, sets tone/strategy for most of the lobbyists.
Influence of Industry:	Frequently seen as among the most powerful lobbying group in state.

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for Oregon

Alcohol Policy Coalition:	Oregon Coalition to Reduce Underage Drinking (RUD)
Tax Priority for Colation:	A high priority, but one among several priorities.
Plans for 2005:	Unclear, but another budget shortfall is looming with few options available.
Last Attempt:	2003 Legislative Session. Failed to get out of committee.
Public Opinion Polling	Latest poll is about 4 years old, but shows considerable public support.
Earmarking:	Revenues can and are currently earmarked in statute.
Legislative "Champion":	Yes
Governor's Position	Governor favors it although has not been a sponsor or leader in the effort.
Governor's Tax Stance:	Governor wants to demonstrate government efficiency before requesting new taxes, but was willing to support some new fees and taxes.
Agencies' Position:	Treatment and recovery communities are major supporters.
MediaTreatment:	Major media support particularly from the largest newspaper.
Presence of Industry:	Beer lobby contributes heavily to campaigns and activates the micro-brew industry. Legislators are very reluctant to displease this lobby.
Influence of Industry:	Very strong, extremely capable lobbyists for beer industry.

Assessing State Readiness to Act on Alcohol Tax Research Findings Selected States Supplement for Texas

Alcohol Policy Coalition:	Texans Standing Tall (RUD)
Tax Priority for Colation:	#1 priority
Plans for 2005:	A bi-partisan group have crafted education reform legislation that would significantly increase alcohol excise taxes to equal \$150 M. This will be rolled out whenever the Governor either calls a special session or during the 2005 session.
Last Attempt:	1991 Some increase in mixed drink tax
Public Opinion Polling	82% of Texas respondents to the 2000 Mathematica poll favor a tax increase on alcohol specifically to fund alcohol prevention and treatment programs. See 2004 AMA poll for more recent general results that included Texas respondents.
Earmarking:	Usually not possible. - However, legislators plan to include alcohol excise tax increases in upcoming education reform bills.
Legislative "Champion":	No
Governor's Position	For his education funding reform proposal Gov. Perry went to the Bahamas to develop his plan..... .. along with several prominent A-B representatives. His plan included every "sin" except alcohol.
Governor's Tax Stance:	Says no taxes; however he listed increased tobacco tax, video poker, adult entertainment, etc. in his education fund plan
Agencies' Position:	We have not been able to gain interest from the various education organization to consider the alcohol tax revenue. TxPTA and the legislative group of the Baptist Church have been our best allies.
MediaTreatment:	Media generally favorable to alcohol industry; we have difficulty getting op-ed, letters to eds.
Presence of Industry:	Beer rules! Allied alcohol associations band together (Restaurant, gas/convenient store, etc)
Influence of Industry:	Extremely strong.