

Comptroller of Maryland
Revenue Administration Division
Alcohol and Tobacco Tax
Comparative Statement of Receipts and Distribution
For the Month and Fiscal Period Ended October 2012

	<u>2012</u>	<u>2011</u>	<u>Difference</u>	
<u>Receipts:</u>				
Distilled Spirits	\$ 1,183,935	\$ 1,363,891	\$ (179,956)	(13.2) %
Wine	466,889	488,122	(21,233)	(4.3)
Beer	696,791	759,984	(63,193)	(8.3)
Cigarettes	29,693,822	35,833,769	(6,139,947)	(17.1)
Other Tobacco Products (1)	3,139,577	1,275,966	1,863,611	100.0 +
Fines/Offer in Compromise	-	-	-	-
Alcohol License Fees	4,425	1,313	3,112	100.0 +
Alcohol Permits	382,910	556,665	(173,755)	(31.2)
Other Tobacco Products License Fees	750	750	-	-
Miscellaneous Alcohol	1,400	1,200	200	16.7
Miscellaneous Tobacco (2)	1,960,172	140,151	1,820,021	100.0 +
	<u>\$ 37,530,671</u>	<u>\$ 40,421,811</u>	<u>\$(2,891,140)</u>	<u>(7.2) %</u>

	<u>Fiscal Year to Date</u>		<u>Difference</u>	
	<u>2013</u>	<u>2012</u>		
<u>Receipts:</u>				
Distilled Spirits	\$ 3,611,433	\$ 3,718,310	\$ (106,877)	(2.9) %
Wine	1,446,185	1,403,797	42,388	3.0
Beer	2,499,084	2,554,999	(55,916)	(2.2)
Cigarettes	107,113,680	118,353,557	(11,239,877)	(9.5)
Other Tobacco Products (1)	9,632,916	3,440,815	6,192,101	100.0 +
Fines/Offer in Compromise	-	200	(200)	(100.0)
Alcohol License Fees	15,253	12,900	2,353	18.2
Alcohol Permits	629,485	773,485	(144,000)	(18.6)
Other Tobacco Products License Fees	3,000	2,000	1,000	50.0
Miscellaneous Alcohol	5,400	11,810	(6,410)	(54.3)
Miscellaneous Tobacco (2)	2,229,674	550,265	1,679,409	100.0 +
	<u>\$127,186,110</u>	<u>\$130,822,138</u>	<u>\$(3,636,028)</u>	<u>(2.8) %</u>
<u>Less Distribution:</u>				
Budget Restoration Fund	5,000,000	-	5,000,000	100.0 %
General Fund	<u>\$122,186,110</u>	<u>\$130,822,138</u>	<u>\$(8,636,028)</u>	<u>(6.6) %</u>

- (1) Senate Bill 1302 increased various tax rates on Other Tobacco Products for fiscal year 2013.
(2) Variance is a result of the imposed Floor Tax on Other Tobacco Products \$1,953,768 MTD and \$2,199,851 YTD for fiscal year 2013. (SB1302)