

Michigan Department of Licensing and Regulatory Affairs
Michigan Liquor Control Commission
Revenue, Sales, and Licensing Statistics

2014



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www.michigan.gov/lcc



MICHIGAN LIQUOR CONTROL COMMISSION

STATISTICAL DATA REPORT

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COMMISSION ORGANIZATION

COMMISSIONERS

The Michigan Liquor Control Commissioners are appointed by the Governor, with the advice and consent of the Michigan Senate. Of the five members, no more than three can be of the same political party. The Commissioners' terms of office are for four years with rotating expiration dates. In accordance with Executive Order 1997-13, the Governor appoints a chairperson. The Commission members have separate responsibilities according to the Liquor Control Code:

Hearing Commissioners:

Two of the Commissioners (one Democrat and one Republican) serve as Hearing Commissioners and conduct hearings on violations of the Liquor Control Code and Administrative Rules of the Commission.

Administrative Commissioners:

The remaining three Commissioners are designated as the Administrative Commissioners and are responsible for decisions and interpretation of the Liquor Control Code and Administrative Rules in the areas of licensing, enforcement, purchasing, merchandising, and distribution. They also serve as an appeal board for decisions of the hearing commissioners and hear licensing appeals.

The five-member Commission has additional responsibilities not specifically designated to the Hearings or Administrative Commissioners.

COMMISSION STAFF

The Commission staff is organized functionally into six areas:

Assistant Attorneys General:

The Attorney General assigns Assistant Attorneys General to the Alcohol and Gambling Enforcement Division legal staff. These Assistant Attorneys General review all violations for issuance of complaints, present all hearing cases to the Commission, and serve as the Commission's legal counsel.

Executive Services Division:

The Executive Services Division staff provides administrative support to the Commissioners in the areas of hearings, appeals, policy research and public affairs.

| |
|--|
| COMMISSION STAFF <i>(continued)</i> |
|--|

Administrative Services Division:

The Administrative Services Division provides administrative support to the Commission in the areas of internal education and training. The division also provides oversight for server training programs and telecommunications.

Financial Management Division:

The Financial Management Division provides management support to the Commission in the areas of financial analysis; accounting; budgeting; tax collections for beer, wine and spirits. The division also uses daily order quantities to purchase liquor for sale to licensees. Quotations for all liquor codes are processed, accepted or denied, and priced in this division.

Licensing Division:

The Licensing Division is responsible for processing retail, wholesaler and manufacturer license applications, as well as issuing approved licenses and handling the subsequent renewals. The division approves labeling and advertising by manufacturers and wholesalers.

Enforcement Division:

The Enforcement Division is responsible for the investigation of license applicants. The Enforcement staff also investigates complaints against current licensees and periodically inspects licensed locations for violations of the Liquor Control Code.

SOURCES AND DISTRIBUTION OF REVENUE

The Michigan Liquor Control Commission (MLCC) is authorized by the Liquor Control Code (Act 58 of 1998) to collect the following revenues:

- Net markup and specific tax revenue based on sales of distilled spirits by the Commission to retail licensees
- Beer, wine and mixed spirit drink taxes based on volume sales to Michigan wholesalers by suppliers
- Sales and use taxes under certain conditions
- Licensing fees
- Licensing inspection fees
- Fines and penalties assessed by the Commission against licensees for violations of the Liquor Control Code

NET MARKUP

The Liquor Control Commission marks up the delivered case cost of distilled spirits by 65% for all products. This markup is in the nature of a merchandising profit, similar to what a wholesaler derives when buying from the supplier and selling to the retailer. In a wholesale business, this type of markup is used to recover operating expenses, reinvest in the business, and produce a profit. The Liquor Control Commission uses the revenue generated from the markup in much the same way with the exception of an allowance of a 17% discount to retail liquor licensees (24% to military and hospital licensees) at the time of their purchase from the State (MCL 436.1233).

In the pricing example shown on page 3, the cost of the distilled spirits after the markup is referred to as the base price and is the basis for the calculation of the licensee's discount and specific taxes.

The net markup (the residual of the markup after the licensee's discount has been taken out) is credited to the Liquor Purchase Revolving Fund.

SPECIFIC TAXES

The Commission also collects specific taxes on distilled spirits at the time of sale to the retail liquor licensee. The retailer subsequently recovers the taxes when the product is sold to the consumer. These specific taxes, the distribution of the tax, and the Michigan Compiled Law (MCL) citation for each are as follows:

- **4% of the base price** - credited to the School Aid Fund (MCL 436.2203)
- **4% of the base price** - credited to the General Fund (MCL 436.2201)
- **4% of the base price** - credited to the General Fund to a restricted account for the Convention Facilities Fund (MCL 436.2207)
- **1.85% of the base price** – credited to the Liquor Purchase Revolving Fund and transferred to the General Fund (MCL 436.2205). The tax is imposed only on sales to off-premise licensees. (Repealed by P.A.166 of 2011 effective 10/1/12.)

BEER, WINE, AND MIXED SPIRIT DRINK TAXES

The Commission collects taxes on the volume of other alcoholic beverages which are sold by suppliers to Michigan wholesalers. The amount of the taxes and the distribution are as follows:

- **Beer Tax** - \$6.30 per barrel, prorated for smaller quantities. The tax is credited to the General Fund. (MCL 436.1409)
- **Wine Tax** - \$.135 per liter for wines which are 16% alcohol or less by volume, \$.20 per liter for wines which are over 16% alcohol by volume. The tax is credited to the General Fund. (MCL 436.1301)
- **Mixed Spirit Drink Tax** - \$.48 per liter, credited to the General Fund (MCL 436.1301)

SALES & USE TAXES

The Michigan Liquor Control Commission collects sales and use taxes under the following conditions:

- **6% sales tax** - imposed on distilled spirits sold to airlines. The sales tax is added to the price after the specific taxes are applied.
- **6% use tax** - is imposed on approved consumer imports for personal consumption in lieu of the sales tax. The use tax is added to the price after the specific taxes are applied.

The sales and use taxes collected by the Commission are credited to the General Fund.

Note: Retail liquor licensees collect the 6% sales tax based on their retail sales and pay this amount directly to the Michigan Treasury Department.

LICENSING FEES

The Commission collects license fees according to the schedule shown on pages 24-24.1. Certain license fees are distributed according to Sec. 436.1543 of the Michigan Compiled Laws as follows:

- **41.5% of the retail license fees** - deposited to a special fund for licensing and enforcement activities of the Commission
- **3.5% of the retail license fees** - deposited to a special fund in the State Treasury for promoting and sustaining prevention programs as well as for the rehabilitation and care of alcoholics
- **55% of the retail license fees** - paid to counties, cities, townships, and villages for the enforcement of state liquor laws
- **100% of the non-retail license fees** (such as those from manufacturers and wholesalers) - credited to the General Fund for appropriation to the Grape and Wine Industry Council in the Michigan Department of Agriculture

LICENSING INSPECTION FEES

The Michigan Liquor Control Commission collects inspection fees for new licenses, transfers of existing licenses, and certain other changes to the retail liquor license, including some stock ownership transactions (*MCL 436.1529*). The inspection fees are credited to the General Fund for appropriation to the Commission for licensing and enforcement activities.

FINES AND PENALTIES

The Commission assesses fines and penalties to liquor licensees for violations of the Liquor Control Code (*MCL 436.1903*). The revenue is credited to the General Fund.

Please Note: Effective April 14, 1998, the Liquor Control Act was recodified by the Legislature and shall now be known as the Michigan Liquor Control Code of 1998-Act No. 58, Public Acts of 1998.

MARKUP AND DISCOUNT RATES AND THE EFFECT ON GROSS PROFIT

| MARKUP HISTORY FOR REGULAR ITEMS | |
|----------------------------------|-------------|
| Effective Date | Markup Rate |
| January, 1934 | 45% |
| August, 1937 | 55% |
| July, 1940 | 50% |
| October, 1941 | 46% |
| July, 1952 | 44% |
| March, 1966 | 46% |
| January, 1975 | 48% |
| October, 1980 | 51% |
| May, 1993 to date | 65% |

| DISCOUNT HISTORY FOR REGULAR ITEMS | | |
|------------------------------------|-------------------|------------------|
| Effective Date | Off-Premise Rates | On-Premise Rates |
| January, 1934 | N/A | N/A |
| April 30, 1945 (PA 33 of 1945) | 10% | 15% |
| July 3, 1947 (PA 350 of 1947) | 10% | 12.5% |
| February 26, 1967 (PA 90 of 1966) | 11.5% | 12.5% |
| January, 1975 | 15% | 15% |
| October, 1980 to date | 17% | 17% |

| COMPARISON OF FISCAL YEAR NET MARKUP, DISCOUNT, OTHER REVENUE AND TOTAL REVENUE | | | | |
|---|-------------|-------------|------------------|------------------|
| F/Y Ended Sept. 30 | Markup | Discount | Other Revenue | Total Revenue |
| 2005 | 327,246,356 | 141,682,647 | 2,569,699 | 188,133,408 |
| 2006 | 340,500,081 | 147,121,489 | 4,750,732 | 198,129,324 |
| 2007 | 352,359,580 | 152,225,192 | 4,819,239 | 204,953,627 |
| 2008 | 364,208,401 | 157,548,125 | 2,129,394 | 208,789,670 |
| 2009 | 371,182,320 | 160,268,861 | 710,542 | 211,624,001 |
| 2010 | 370,499,479 | 159,919,257 | 165,154 | 210,745,376 |
| 2011 | 385,631,363 | 166,402,757 | 793,553 | 220,022,159 |
| 2012 | 406,829,933 | 175,476,424 | 131,629 | 231,485,138 |
| 2013 | 432,835,916 | 186,778,055 | 106,703 | 246,164,564 |
| 2014 | 454,145,049 | 195,936,076 | 86,428 | 258,295,401 |

SAMPLE PRICE CALCULATIONS
80 PROOF VODKA - RETAIL PRICE OF \$10.00
(EFFECTIVE OCTOBER 1, 2012)

| | <u>Consumer Price</u> For Package Take-out | <u>Licensee Purchase Price</u> |
|--|--|--------------------------------|
| PRICING FORMULA CALCULATIONS | | |
| 1. Quotation price per case (FOB-Destination includes \$13.50 per proof gallon Federal Excise Tax) | \$64.85 | \$64.85 |
| 2. Quoted price times Markup Factor (1.65 effective 5/2/93). Round to nearest penny. | 107.00 | 107.00 |
| 3. Divide by bottles per case (12 for 750ml), round to nearest penny. This is the Base Price*. | 8.92 | 8.92 |
| 4. <u>LICENSEES ONLY</u> | | |
| Subtract Licensee Discount of 17%, calculated on the BASE PRICE (Step 3) before addition of Specific Taxes. | | (1.52) |
| 5. Add Specific Taxes calculated on BASE PRICE. | | |
| 4% (Convention Facilities) | .36 | .36 |
| 4% (School Aid) | .36 | .36 |
| 4% (General Fund) | .36 | .36 |
| | \$10.00 | \$10.00 |
| RETAIL CUSTOMERS - MINIMUM SELLING PRICE (BASE PRICE plus taxes) | \$10.00 | |
| 6. TOTAL LIQUOR LICENSEE PURCHASE PRICE (BASE PRICE, subtract discount, add taxes) | | \$8.48 |

NOTES:

*The BASE PRICE is used for calculating the Specific Taxes (shown in Step 5) and the Licensee discount (shown in Step 4).

Effective 10-1-12, P.A. 166 of 2011 repealed the specific tax equal to 1.85% of the retail selling price of spirits sold for consumption off the premises.

PRICE ANALYSIS OF SAMPLE BOTTLE

750 ml 80 PROOF SPIRITS

Retail Price to Consumer with 65% Markup by MLCC = \$10.00
(Effective October 1, 2012)



| | |
|--|---------------|
| Liquor Tax | \$1.08 |
| Distribution | |
| 4% Specific Tax (Convention Facilities) | .36 |
| 4% Specific Tax (School Aid) | .36 |
| 4% Specific Tax (General Fund) | .36 |
| <hr/> | |
| Licensee Profit (through discount) | \$1.52 |
| <hr/> | |
| LCC Profit (Net after Licensee discount) | \$2.00 |
| <hr/> | |
| Federal Excise Tax (\$13.50 per proof gallon, paid by distillery or importer) | \$2.14 |
| <hr/> | |
| Distillery or Importer | \$3.26 |
| <hr/> | |
| TOTAL MINIMUM SELLING PRICE: | 10.00 |

| <u>Cost of Distribution</u> | <u>Amount</u> | <u>% of Total</u> |
|--|----------------|-------------------|
| Federal Government | 2.14 | 21.4 |
| Distillery | 3.26 | 32.6 |
| State Government: | | |
| MLCC | 2.00 | 20.0 |
| Specific Taxes | 1.08 | 10.8 |
| Liquor License Minimum Profit (Discount) | <u>1.52</u> | <u>15.2</u> |
| TOTAL | \$10.00 | 100.0 |

Notes:

As of 11-29-04, P.A. 407 allows licensees to sell liquor at any price at or above the established minimum selling price.

Effective 10-1-12, P.A. 166 of 2011 repealed the specific tax equal to 1.85% of the retail selling price of spirits sold for consumption off the premises.

HISTORY OF TAXES ON ALCOHOLIC BEVERAGES

| <u>Name of Tax</u> | <u>Effective Date</u> | <u>Date Expired</u> | <u>Tax Rate</u> | <u>Distributed To</u> |
|----------------------------------|-----------------------|---------------------|--|--------------------------------|
| <u>LIQUOR</u> | | | | |
| Tax on spirits | 05-14-45 | 05-03-47 | 10% of the sales price before wholesale discount. | Local Governmental Unit |
| Specific Tax | 07-01-57 | In effect | 4% on base price of spirits as defined in MCL 436.1111(13). | School Aid Fund |
| Specific Tax | 01-01-60 | In effect | 4% on base price of spirits as defined in MCL 436.1111(13). | General Fund |
| Specific Tax | 01-27-73 | 08-13-78 | 1% on base price of spirits as defined in MCL 436.2 for Off-Premise consumption. | General Fund |
| Amended | 08-17-78 | 10-1-12 | 1.85% on base price of spirits as defined in MCL 436.1111(13) for Off-Premise consumption. | Liquor Purchase Revolving Fund |
| Convention Facilities Tax | 10-01-85 | In effect | 4% on base price of spirits as defined in MCL 436.1111(13). | General Fund |
| <u>BEER</u> | | | | |
| Tax on Beer | 12-15-33 | 12-31-59 | \$1.25 per 31 gallon barrel. | General Fund |
| Amended | 01-01-60 | 06-30-61 | \$1.25 to \$2.50 per barrel. | General Fund |
| Amended | 07-01-61 | 07-01-62 | Reverted to \$1.25 per barrel. | General Fund |
| Amended | 07-01-62 | 08-31-66 | \$6.613 per barrel by making tax \$.02 on each 12 oz. | General Fund |
| Amended | 09-01-66 | In effect | Reduced from \$.02 per 12 oz. to \$6.30 per 31 gallon barrel. | General Fund |
| <u>WINE</u> | | | | |
| Tax on Wine | 07-21-37 | 10-23-82 | \$.50 per gallon with a \$.46 reduction if made from Michigan grapes for which growers received \$100 or more a ton. | General Fund |
| Amended | 10-24-82 | In effect | \$.135 per liter for wines 16% alcohol or less. \$.20 per liter for wines over 16% alcohol. | General Fund |
| <u>MIXED SPIRIT DRINK</u> | | | | |
| Tax on Mixed Spirit Drinks | 06-28-89 | In effect | \$.48 per liter for beverages which contain 10% or less alcohol by volume consisting of distilled spirits mixed with non-alcoholic beverages or flavoring or coloring materials and which may also contain water, fruit juices, fruit adjuncts, sugar, carbon dioxide, or preservatives. | General Fund |



FISCAL YEAR

**COMPARATIVE SALES BY AUTHORIZED DISTRIBUTION AGENT
Fiscal Years Ended September 30**

Authorized Distribution Agents (ADAs) deliver liquor weekly to the liquor licensees on behalf of the Commission. There are currently three (3) ADAs: General Wine & Liquor (GWL), National Wine and Spirits (NWS), and Chinese Import and Export. The ADAs take orders from licensees and then deliver those products directly to licensees on behalf of the State.

LIQUOR SALES AS OF SEPTEMBER 30

CASES

| CASE SALES BY ADA | 2014 | % OF SALES | 2013 | % OF SALES |
|----------------------------------|------------------|-------------|------------------|-------------|
| ADA #221-GENERAL WINE & LIQUOR | 3,574,025 | 46.4 | 3,374,344 | 44.8 |
| ADA #321-NATIONAL WINE & SPIRITS | 4,132,610 | 53.6 | 4,155,469 | 55.2 |
| ADA #341-CHINESE IMPORT & EXPORT | 2,845 | 0.0 | 3,033 | 0.0 |
| TOTAL CASE SALES** | 7,709,480 | 100% | 7,532,846 | 100% |

DOLLARS

| DOLLAR SALES BY ADA | 2014 | % OF SALES | 2013 | % OF SALES |
|----------------------------------|-------------------------|-------------|-------------------------|-------------|
| ADA #221-GENERAL WINE & LIQUOR | \$ 497,172,550 | 43.1 | \$ 460,134,241 | 41.9 |
| ADA #321-NATIONAL WINE & SPIRITS | \$ 655,434,448 | 56.9 | \$ 638,340,181 | 58.1 |
| ADA #341-CHINESE IMPORT & EXPORT | \$ 366,259 | 0.0 | \$ 392,279 | 0.0 |
| TOTAL DOLLAR SALES** | \$ 1,152,973,257 | 100% | \$ 1,098,866,701 | 100% |

Note:

**Totals may not add due to rounding.

COMPARATIVE SALES ANALYSIS BY TYPE
Fiscal Years Ended September 30

| TYPE | <u>CASES</u> | | <u>DOLLARS</u> | |
|--------------------------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | 2014 | 2013 | 2014 | 2013 |
| American Blended Whiskey | 162,453 | 167,514 | \$18,203,090 | \$18,570,194 |
| Tennessee Whiskey | 206,613 | 192,405 | 54,625,681 | 49,685,317 |
| Straight Bourbon Whiskey | 299,825 | 266,334 | 58,751,544 | 49,638,452 |
| Straight Corn Whiskey | 1,432 | 1,980 | 304,025 | 379,537 |
| Straight Rye Whiskey | 10,142 | 6,664 | 2,639,277 | 1,638,100 |
| Bottled in Bond Bourbon | 663 | 506 | 141,013 | 105,132 |
| Canadian Whiskey | 715,972 | 718,155 | 90,162,725 | 88,753,653 |
| Scotch Whiskey | 148,698 | 148,910 | 40,979,281 | 39,151,246 |
| Miscellaneous Whiskey | 239,514 | 143,049 | 42,715,059 | 26,261,079 |
| Gin | 332,126 | 341,512 | 38,479,855 | 38,261,026 |
| Sloe Gin | 778 | 887 | 60,614 | 70,962 |
| Flavored Gin | 6,879 | 6,759 | 787,495 | 764,072 |
| Brandy - American | 235,612 | 233,965 | 24,166,077 | 23,418,158 |
| Brandy - Foreign | 23,429 | 31,417 | 4,223,066 | 5,893,372 |
| Cognac | 416,827 | 373,376 | 87,268,467 | 74,784,597 |
| Rum | 950,148 | 965,164 | 129,496,376 | 130,202,138 |
| Schnapps | 178,935 | 188,052 | 21,237,881 | 23,027,128 |
| Tequila | 377,494 | 380,932 | 80,878,559 | 78,126,715 |
| Vodka | 2,044,301 | 2,050,510 | 250,785,025 | 251,301,411 |
| Flavored Vodka | 623,440 | 590,159 | 89,066,109 | 82,279,422 |
| Cordials & Liqueurs - American | 475,158 | 439,674 | 65,746,375 | 61,005,590 |
| Cordials & Liqueurs -Foreign | 182,219 | 191,659 | 44,541,665 | 46,809,388 |
| Prepared Cocktails | 69,321 | 86,896 | 5,862,445 | 7,293,734 |
| Alcohol | 7,513 | 6,059 | 1,498,930 | 1,232,236 |
| Returns & Adjustments | <u>(12)</u> | <u>308</u> | <u>352,625</u> | <u>214,041</u> |
| TOTAL* | <u><u>7,709,492</u></u> | <u><u>7,532,846</u></u> | <u><u>\$1,152,973,257</u></u> | <u><u>\$1,098,866,701</u></u> |

Note:

*Totals may not add due to rounding.

HISTORY OF REVENUE AND EXPENSES

| Fiscal Year Ended | Gross Profit On Sales | Taxes, Licenses and Other Revenue | Total Gross Revenue | Total Administrative Expenses | Total Net Income | Returnable License Fees 55% | Net Income To State Government |
|----------------------|-----------------------------|---|---------------------------|-------------------------------------|------------------------|-----------------------------------|--------------------------------------|
| Sept. 30 | | | | | | | |
| 1979 | 82,414,106 | 103,290,933 | 185,705,039 | 25,431,819 | 160,273,220 | 4,720,472 | 155,552,748 |
| 1980 | 86,767,966 | 106,368,850 | 193,136,816 | 28,482,163 | 164,654,653 | 4,831,514 | 159,823,139 |
| 1981 | 89,228,078 | 108,980,072 | 198,208,150 | 29,927,315 | 168,280,835 | 4,901,013 | 163,379,822 |
| 1982 | 89,110,371 | 110,695,128 | 199,805,499 | 32,320,130 | 167,485,369 | 4,952,500 | 162,532,869 |
| 1983 | 84,472,543 | 109,368,534 | 193,841,077 | 34,482,847 | 159,358,230 | 5,017,002 | 154,341,228 |
| 1984 | 85,006,499 | 110,683,139 | 195,689,638 | 36,113,538 | 159,576,100 | 5,041,291 | 154,534,809 |
| 1985 | 90,135,957 | 113,527,346 | 203,663,303 | 39,650,592 | 164,012,711 | 5,053,977 | 158,958,734 |
| 1986 | 90,184,097 | 134,950,255 | 225,134,352 | 39,775,881 | 185,358,471 | 4,982,797 | 180,375,674 |
| 1987 | 89,456,305 | 135,972,442 | 225,428,747 | 42,367,980 | 183,060,767 | 5,004,555 | 178,056,212 |
| 1988 | 86,867,321 | 132,463,490 | 219,330,811 | 43,892,269 | 175,438,542 | 4,895,083 | 170,543,459 |
| 1989 | 87,473,309 | 131,279,730 | 218,753,039 | 42,300,993 | 176,452,046 | 4,931,013 | 171,521,033 |
| 1990 | 92,095,395 | 134,331,543 | 226,426,938 | 43,440,767 | 182,986,171 | 4,988,581 | 177,997,590** |
| 1991 | 97,615,290 | 136,490,594 | 234,105,884 | 45,843,741 | 188,262,143 | 5,053,930 | 183,208,213 |
| 1992 | 95,521,948 | 134,505,345 | 230,027,293 | 45,812,040 | 184,215,253 | 5,035,731 | 179,179,522 |
| 1993 | 109,671,461 | 135,786,022 | 245,457,483 | 43,935,435 | 201,522,048 | 5,099,575 | 196,422,473 |
| 1994 | 126,459,129 | 135,018,320 | 261,477,449 | 44,226,953 | 217,250,496 | 5,121,767 | 212,128,729 |
| 1995 | 126,679,011 | 136,168,490 | 262,847,501 | 45,091,001 | 217,756,500 | 5,216,510 | 212,359,990 |
| 1996 | 132,538,174 | 138,837,715 | 271,375,889 | 45,252,961 | 226,122,928 | 5,181,010 | 220,941,918 |
| 1997 | 114,795,188 | 138,021,291 | 252,816,479 | 30,507,779* | 222,308,700 | 5,267,854 | 217,040,846 |
| 1998 | 135,126,986 | 146,189,737 | 281,316,723 | 44,954,826 | 236,361,897 | 5,249,741 | 231,112,156 |
| 1999 | 147,559,022 | 148,335,479 | 295,894,501 | 49,203,757 | 246,690,744 | 5,286,991 | 241,403,753 |
| 2000 | 161,903,146 | 156,531,156 | 318,434,302 | 50,648,264 | 267,786,038 | 5,125,861 | 262,660,177 |
| 2001 | 164,595,543 | 161,232,117 | 325,827,660 | 53,806,670 | 272,020,990 | 5,376,659 | 266,644,331 |
| 2002 | 165,097,750 | 163,270,967 | 328,368,717 | 57,022,650 | 271,346,067 | 5,418,676 | 265,927,391 |
| 2003 | 173,426,741 | 168,268,629 | 341,695,370 | 55,536,185 | 286,159,185 | 5,241,142 | 280,918,043 |
| 2004 | 183,602,554 | 176,075,890 | 359,678,444 | 57,505,661 | 302,172,783 | 5,572,483 | 296,600,300 |
| 2005 | 188,133,408 | 178,302,344 | 366,435,752 | 59,785,091 | 306,650,661 | 5,974,444 | 300,676,217 |
| 2006 | 198,129,324 | 182,696,589 | 380,825,913 | 64,225,094 | 316,600,819 | 5,885,251 | 310,715,568 |
| 2007 | 204,953,627 | 187,420,753 | 392,374,380 | 65,637,698 | 326,736,682 | 5,915,500 | 320,821,182 |
| 2008 | 208,789,670 | 191,782,011 | 400,571,681 | 67,163,482 | 333,408,199 | 6,285,160 | 327,123,039 |
| 2009 | 211,624,001 | 194,018,714 | 405,642,715 | 68,535,707 | 337,107,008 | 6,278,198 | 330,828,810 |
| 2010 | 210,745,376 | 194,184,450 | 404,929,826 | 70,974,531 | 333,955,295 | 6,384,390 | 327,570,905 |
| 2011 | 220,022,159 | 200,360,289 | 420,382,448 | 73,154,098 | 347,228,350 | 6,539,916 | 340,688,434 |
| 2012 | 231,485,138 | 208,982,291 | 440,467,429 | 77,925,683 | 362,541,746 | 6,647,626 | 355,894,120 |
| 2013 | 246,164,564 | 200,500,821 | 446,665,385 | 83,527,211 | 363,138,174 | 6,523,255 | 356,614,919 |
| 2014 | 258,295,401 | 208,091,183 | 466,386,584 | 86,788,442 | 379,598,142 | 6,713,098 | 372,885,044 |

Notes:

*The per case fee for cases was charged to cost of goods sold for this year.

**Upon review of the Statistical book, a discrepancy was discovered in the published 1990 Financial Statement total Net Income. The discrepancy was corrected in the 1991 annual Financial Statement.

HISTORY OF ACCUMULATED REVENUE

| Fiscal Year | Fees Returned to Local Gov't | Accumulated Returnable Fees | Total Revenue | | Accumulated Revenue Collected | Gross Sales | Accumulated Gross Sales |
|-------------|------------------------------|-----------------------------|---------------|---------------------------|-------------------------------|--------------|-------------------------|
| | | | Collected | Including Returnable Fees | | | |
| 1934 | \$1,498,498 | | | \$4,068,846 | | \$14,843,678 | |
| 1935 | 1,850,000 | \$3,348,498 | | 8,877,090 | \$12,945,936 | 22,920,535 | \$37,764,213 |
| 1936 | 1,900,000 | 5,248,498 | | 10,918,463 | 23,864,399 | 30,443,909 | 68,208,122 |
| 1937 | 2,100,000 | 7,348,498 | | 14,722,575 | 38,586,974 | 37,753,695 | 105,961,817 |
| 1938 | 2,500,000 | 9,848,498 | | 14,825,789 | 53,412,763 | 33,582,814 | 139,544,631 |
| 1939 | 2,450,000 | 12,298,498 | | 16,341,168 | 69,753,931 | 38,035,803 | 177,580,434 |
| 1940 | 2,405,000 | 14,703,498 | | 17,745,954 | 87,499,885 | 45,293,854 | 222,874,288 |
| 1941 | 2,500,000 | 17,203,498 | | 19,316,530 | 106,816,415 | 56,723,618 | 279,597,906 |
| 1942 | 2,554,125 | 19,757,623 | | 22,720,947 | 129,537,362 | 76,817,744 | 356,415,650 |
| 1943 | 2,406,270 | 22,163,893 | | 24,782,340 | 154,319,702 | 75,332,662 | 431,748,312 |
| 1944 | 2,406,685 | 24,570,578 | | 26,490,857 | 180,810,559 | 101,297,994 | 533,046,306 |
| 1945 | 3,570,765 | 28,141,343 | | 28,881,871 | 209,692,430 | 116,337,170 | 649,383,476 |
| 1946 | 14,524,395 | 42,665,738 | | 39,922,845 | 249,615,275 | 137,374,565 | 786,758,041 |
| 1947 | 12,958,814 | 55,624,552 | | 39,060,875 | 288,676,150 | 137,741,388 | 924,499,429 |
| 1948 | 2,756,152 | 58,380,704 | | 39,495,901 | 328,172,051 | 143,406,840 | 1,067,906,269 |
| 1949 | 2,846,120 | 61,226,824 | | 38,486,353 | 366,658,404 | 139,822,200 | 1,207,728,469 |
| 1950 | 2,817,750 | 64,044,574 | | 37,171,440 | 403,829,844 | 133,775,649 | 1,341,504,118 |
| 1951 | 2,833,980 | 66,878,554 | | 43,100,791 | 446,930,635 | 159,270,117 | 1,500,774,235 |
| 1952 | 3,391,833 | 70,270,387 | | 41,018,989 | 487,949,624 | 154,400,896 | 1,655,175,131 |
| 1953 | 3,458,089 | 73,728,476 | | 45,033,500 | 532,983,124 | 171,965,758 | 1,827,140,889 |
| 1954 | 3,511,610 | 77,240,086 | | 45,785,889 | 578,769,013 | 179,669,551 | 2,006,810,440 |
| 1955 | 3,497,546 | 80,737,632 | | 45,901,336 | 624,670,349 | 180,307,853 | 2,187,118,293 |
| 1956 | 3,508,991 | 84,246,623 | | 48,146,014 | 672,816,363 | 189,273,637 | 2,376,391,930 |
| 1957 | 3,509,888 | 87,756,511 | | 49,998,450 | 722,814,813 | 198,505,217 | 2,574,897,147 |
| 1958 | 3,542,528 | 91,299,039 | | 50,687,694 | 773,502,507 | 175,017,397 | 2,749,914,544 |
| 1959 | 3,545,905 | 94,844,944 | | 50,547,817 | 824,050,324 | 175,044,003 | 2,924,958,547 |
| 1960 | 3,571,930 | 98,416,874 | | 61,271,545 | 885,321,869 | 187,093,695 | 3,112,052,242 |
| 1961 | 3,656,124 | 102,072,998 | | 63,991,731 | 949,313,600 | 177,562,453 | 3,289,614,695 |
| 1962 | 3,761,044 | 105,834,042 | | 53,382,531 | 1,002,696,131 | 189,079,916 | 3,478,694,611 |
| 1963 | 3,797,440 | 109,631,482 | | 87,866,750 | 1,090,562,881 | 190,302,644 | 3,668,997,255 |
| 1964 | 3,816,507 | 113,447,989 | | 93,928,275 | 1,184,491,156 | 205,919,447 | 3,874,916,702 |
| 1965 | 3,998,763 | 117,446,752 | | 101,255,464 | 1,285,746,620 | 225,897,290 | 4,100,813,992 |
| 1966 | 3,928,459 | 121,375,211 | | 108,098,991 | 1,393,845,611 | 249,785,302 | 4,350,599,294 |
| 1967 | 3,958,032 | 125,333,243 | | 110,046,889 | 1,503,892,500 | 260,126,861 | 4,610,726,155 |
| 1968 | 4,031,457 | 129,364,700 | | 112,810,080 | 1,616,702,580 | 277,615,152 | 4,888,341,307 |
| 1969 | 4,099,535 | 133,464,235 | | 118,606,640 | 1,735,309,220 | 298,012,165 | 5,186,353,472 |
| 1970 | 4,166,437 | 137,630,672 | | 124,690,624 | 1,859,999,844 | 316,042,270 | 5,502,395,742 |
| 1971 | 4,490,664 | 142,121,336 | | 126,570,278 | 1,986,570,122 | 322,817,388 | 5,825,213,130 |
| 1972 | 4,505,772 | 146,627,108 | | 134,673,644 | 2,121,243,766 | 345,819,342 | 6,171,032,472 |
| 1973 | 4,592,520 | 151,219,628 | | 136,188,184 | 2,257,431,950 | 357,290,372 | 6,528,322,844 |
| 1974 | 4,670,605 | 155,890,233 | | 144,741,632 | 2,402,173,582 | 365,486,594 | 6,893,809,438 |
| 1975 | 4,763,150 | 160,653,383 | | 146,644,404 | 2,548,817,986 | 375,490,091 | 7,269,299,529 |

LIQUOR TAX COLLECTED BY COUNTY - 4%
FOR THE STATE CONVENTION FACILITY DEVELOPMENT ACT
FISCAL YEAR ENDED SEPTEMBER 30, 2014

| <u>COUNTY</u> | <u>AMOUNT*</u> | <u>COUNTY</u> | <u>AMOUNT*</u> |
|----------------|----------------|---------------------|---------------------|
| Alcona | 36,999.77 | Lake | 45,136.27 |
| Alger | 34,518.29 | Lapeer | 255,153.29 |
| Allegan | 347,270.04 | Leelanau | 110,586.17 |
| Alpena | 121,784.49 | Lenawee | 270,003.24 |
| Antrim | 114,207.55 | Livingston | 781,444.31 |
| Arenac | 63,148.09 | Luce | 23,568.92 |
| Baraga | 27,407.38 | Mackinac | 96,896.34 |
| Barry | 126,388.78 | Macomb | 4,079,610.35 |
| Bay | 375,495.96 | Manistee | 105,418.62 |
| Benzie | 92,036.70 | Marquette | 270,259.86 |
| Berrien | 685,962.35 | Mason | 135,034.02 |
| Branch | 124,139.13 | Mecosta | 172,020.06 |
| Calhoun | 604,066.23 | Menominee | 48,125.38 |
| Cass | 122,818.75 | Midland | 276,539.38 |
| Charlevoix | 161,594.81 | Missaukee | 34,256.41 |
| Cheboygan | 122,149.09 | Monroe | 573,169.09 |
| Chippewa | 163,913.05 | Montcalm | 174,222.93 |
| Clare | 100,184.08 | Montmorency | 47,038.45 |
| Clinton | 227,466.48 | Muskegon | 711,503.25 |
| Crawford | 55,436.63 | Newaygo | 130,016.87 |
| Delta | 133,886.30 | Oakland | 6,491,382.85 |
| Dickinson | 55,802.15 | Oceana | 78,228.71 |
| Eaton | 409,236.33 | Ogemaw | 88,617.17 |
| Emmet | 271,980.68 | Ontonagon | 20,462.14 |
| Genesee | 1,831,426.14 | Osceola | 55,543.17 |
| Gladwin | 69,704.16 | Oscoda | 29,465.05 |
| Gogebic | 29,008.90 | Otsego | 143,557.89 |
| Grand Traverse | 630,131.47 | Ottawa | 908,106.52 |
| Gratiot | 82,776.30 | Presque Isle | 43,250.48 |
| Hillsdale | 89,226.33 | Roscommon | 136,980.39 |
| Houghton | 136,716.27 | Saginaw | 835,869.63 |
| Huron | 122,239.31 | St. Clair | 590,265.71 |
| Ingham | 1,310,576.01 | St. Joseph | 166,663.00 |
| Ionia | 129,135.19 | Sanilac | 94,323.39 |
| Iosco | 125,196.24 | Schoolcraft | 31,977.42 |
| Iron | 28,976.62 | Shiawassee | 164,752.51 |
| Isabella | 310,641.75 | Tuscola | 95,793.84 |
| Jackson | 570,229.41 | Van Buren | 259,494.32 |
| Kalamazoo | 1,226,981.54 | Washtenaw | 1,708,228.31 |
| Kalkaska | 59,707.07 | Wayne | 5,302,600.85 |
| Kent | 2,918,145.94 | Wexford | 145,282.87 |
| Keweenaw | 8,347.85 | Detroit City | 6,177,980.15 |
| Adjustments | | | 11,265.00 |
| | | GRAND TOTAL* | \$46,177,154 |

Note:

*Total may not add due to rounding.

HISTORY OF GROSS DOLLAR AND CASE SALES

| <u>Fiscal Year</u> <u>Ended June 30</u> | <u>Gross Sales</u> | <u>Increase</u> <u>(Decrease)</u> <u>Amount</u> | <u>Increase</u> <u>(Decrease)</u> <u>Percent</u> | <u>Case Sales</u> | <u>Increase</u> <u>(Decrease)</u> <u>Amount</u> | <u>Increase</u> <u>(Decrease)</u> <u>Percent</u> |
|--|--------------------|---|--|-------------------|---|--|
| 1973 | 357,290,372 | 11,471,029 | 3.32 | 7,027,243 | 151,905 | 2.21 |
| 1974 | 365,486,594 | 8,196,222 | 2.29 | 7,059,512 | 32,269 | 0.46 |
| 1975 | 375,490,091 | 10,003,497 | 2.74 | 7,050,858 | (8,654) | (0.12) |

| <u>Fiscal Year</u> <u>Ended September 30</u> | <u>Gross Sales</u> | <u>Increase</u> <u>(Decrease)</u> <u>Amount</u> | <u>Increase</u> <u>(Decrease)</u> <u>Percent</u> | <u>Case Sales</u> | <u>Increase</u> <u>(Decrease)</u> <u>Amount</u> | <u>Increase</u> <u>(Decrease)</u> <u>Percent</u> |
|---|--------------------|---|--|-------------------|---|--|
| 1976 | 388,798,539 | 13,308,448 | 3.54 | 7,113,306 | 62,448 | 0.89 |
| 1977 | 397,498,357 | 8,699,818 | 2.24 | 7,194,066 | 80,760 | 1.14 |
| 1978 | 430,846,564 | 33,348,207 | 8.39 | 7,561,252 | 367,186 | 5.10 |
| 1979 | 453,218,064 | 22,371,500 | 5.19 | 7,598,037 | 36,785 | 0.49 |
| 1980 | 478,868,119 | 25,650,055 | 5.66 | 7,538,309 | (59,728) | (0.79) |
| 1981 | 502,680,818 | 23,812,699 | 4.97 | 7,272,147 | (266,162) | (3.53) |
| 1982 | 508,960,179 | 6,279,361 | 1.25 | 7,090,434 | (181,713) | (2.50) |
| 1983 | 489,920,957 | (19,039,222) | (3.74) | 6,531,124 | (559,310) | (7.89) |
| 1984 | 491,942,710 | 2,021,753 | 0.41 | 6,592,389 | 61,265 | 0.94 |
| 1985 | 517,922,277 | 25,979,567 | 5.28 | 6,960,997 | 368,608 | 5.60 |
| 1986 | 516,982,342 | (939,935) | (0.18) | 6,392,281 | (568,716) | (8.17) |
| 1987 | 512,924,936 | (4,057,406) | (0.78) | 6,272,458 | (119,823) | (1.87) |
| 1988 | 497,740,922 | (15,184,014) | (2.96) | 5,981,523 | (290,935) | (4.64) |
| 1989 | 501,995,567 | 4,254,645 | 0.85 | 5,810,452 | (171,071) | (2.86) |
| 1990 | 512,889,066 | 10,893,499 | 2.17 | 5,702,410 | (108,042) | (1.86) |
| 1991 | 533,267,056 | 20,377,990 | 3.97 | 5,573,133 | (129,277) | (2.27) |
| 1992 | 535,434,889 | 2,167,833 | 0.41 | 5,426,580 | (146,553) | (2.63) |
| 1993 | 547,979,348 | 12,544,459 | 2.34 | 5,303,570 | (123,010) | (2.27) |
| 1994 | 545,029,378 | (2,949,970) | (0.54) | 4,964,798 | (338,772) | (6.39) |
| 1995 | 548,579,215 | 3,549,837 | 0.65 | 4,913,789 | (51,009) | (1.03) |
| 1996 | 566,142,419 | 17,563,204 | 3.20 | 4,955,779 | 41,990 | 0.85 |
| 1997 | 578,137,159 | 11,994,740 | 2.12 | 4,958,305 | 2,526 | 0.05 |
| 1998 | 602,747,343 | 24,610,184 | 4.26 | 5,059,933 | 101,628 | 2.05 |
| 1999 | 638,028,367 | 35,281,024 | 5.85 | 5,187,270 | 127,337 | 2.52 |
| 2000 | 683,363,618 | 45,335,251 | 7.11 | 5,350,162 | 162,892 | 3.14 |
| 2001 | 712,663,497 | 29,299,879 | 4.29 | 5,377,947 | 27,785 | 0.52 |
| 2002 | 731,648,991 | 18,985,494 | 2.66 | 5,496,879 | 118,932 | 2.21 |
| 2003 | 768,670,331 | 37,021,340 | 5.06 | 5,752,264 | 255,385 | 4.65 |
| 2004 | 813,799,608 | 45,129,277 | 5.87 | 6,029,155 | 276,891 | 4.81 |
| 2005 | 830,610,782 | 16,811,174 | 2.07 | 6,110,122 | 80,967 | 1.34 |
| 2006 | 865,059,097 | 34,448,315 | 4.15 | 6,293,797 | 183,675 | 3.01 |
| 2007 | 894,993,141 | 29,934,044 | 3.46 | 6,464,739 | 170,942 | 2.72 |
| 2008 | 925,477,120 | 30,483,979 | 3.41 | 6,611,415 | 146,676 | 2.27 |
| 2009 | 942,118,092 | 16,640,972 | 1.80 | 6,734,253 | 122,838 | 1.86 |
| 2010 | 940,227,792 | (1,890,300) | (0.20) | 6,877,873 | 143,620 | 2.13 |
| 2011 | 978,513,652 | 38,285,860 | 4.07 | 7,117,299 | 239,426 | 3.48 |
| 2012 | 1,032,152,214 | 53,638,562 | 5.48 | 7,372,714 | 255,415 | 3.59 |
| 2013 | 1,098,866,701 | 66,714,487 | 6.46 | 7,532,846 | 160,132 | 2.17 |
| 2014 | 1,152,973,257 | 54,106,556 | 4.92 | 7,709,480 | 176,634 | 2.34 |

COMPARISON OF BEER TAX REVENUE AND BEER SALES

| Fiscal Year Ended | Tax Rate Per Barrel | Beer Excise Tax Revenue | Increase (Decrease) Over Prior Year | | Sales In Barrels | Increase (Decrease) Over Prior Year | |
|----------------------|------------------------|----------------------------|--|-------------|---------------------|--|-------------|
| | | | Amount | Percent (%) | | Amount | Percent (%) |
| June 30 | | | | | | | |
| 1971 | 6.30** | 39,547,160 | 1,080,784 | 2.81 | 6,310,608 | 8,152 | 0.13 |
| 1972 | 6.30 | 40,784,125 | 1,236,965 | 3.03 | 6,507,834 | 197,226 | 3.13 |
| 1973 | 6.30 | 40,702,070 | (82,055) | (0.20) | 6,443,063 | (64,771) | (1.00) |
| 1974 | 6.30 | 42,207,094 | 1,505,024 | 3.70 | 6,805,882 | 362,819 | 5.63 |
| 1975 | 6.30 | 44,473,106 | 2,266,012 | 5.37 | 7,019,820 | 213,938 | 3.14 |
| Sept. 30 | | | | | | | |
| 1976 | 6.30 | 43,685,361 | (787,745) | (1.77) | 6,971,085 | (48,735) | (0.69) |
| 1977 | 6.30 | 46,198,769 | 2,513,408 | 5.75 | 7,431,961 | 460,876 | 6.61 |
| 1978 | 6.30 | 45,875,704 | (323,065) | (0.70) | 7,301,175 | (130,786) | (1.76) |
| 1979 | 6.30 | 43,962,254 | (1,913,450) | (4.17) | 7,012,142 | (289,033) | (3.96) |
| 1980 | 6.30 | 43,887,440 | (74,814) | (0.17) | 7,005,853 | (6,289) | (.09) |
| 1981 | 6.30 | 44,012,367 | 124,927 | 0.28 | 6,968,258 | (37,595) | (0.54) |
| 1982 | 6.30 | 44,709,253 | 696,886 | 1.58 | 6,849,518 | (118,740) | (1.70) |
| 1983 | 6.30 | 43,666,960 | (1,042,293) | (2.33) | 6,946,711 | 97,193 | 1.42 |
| 1984 | 6.30 | 42,682,497 | (984,463) | (2.25) | 6,777,917 | (168,794) | (2.43) |
| 1985 | 6.30 | 42,627,248 | (55,249) | (0.13) | 6,778,320 | 403 | 0.00 |
| 1986 | 6.30 | 42,885,436 | 258,188 | 0.60 | 6,856,915 | 78,595 | 1.16 |
| 1987 | 6.30 | 44,080,977 | 1,195,541 | 2.79 | 7,006,050 | 149,135 | 2.17 |
| 1988 | 6.30 | 43,487,277 | (593,700) | (1.35) | 6,914,147 | (91,903) | (1.31) |
| 1989 | 6.30 | 42,498,531 | (988,746) | (2.27) | 6,776,324 | (137,823) | (1.99) |
| 1990 | 6.30 | 43,562,120 | 1,063,589 | 2.50 | 6,924,666 | 148,342 | 2.19 |
| 1991 | 6.30 | 44,337,892 | 775,772 | 1.78 | 7,048,309 | 123,643 | 1.79 |
| 1992 | 6.30 | 42,371,633 | (1,966,259) | (4.43) | 6,737,453 | (310,856) | (4.41) |
| 1993 | 6.30 | 42,471,376 | 99,743 | 0.24 | 6,766,761 | 29,308 | 0.44 |
| 1994 | 6.30 | 42,196,671 | (274,705) | (0.65) | 6,714,437 | (52,324) | (0.77) |
| 1995 | 6.30 | 42,353,191 | 156,520 | 0.37 | 6,729,099 | 14,662 | 0.22 |
| 1996 | 6.30 | 41,793,403 | (559,788) | (1.32) | 6,649,944 | (79,155) | (1.18) |
| 1997 | 6.30 | 41,307,414 | (485,989) | (1.16) | 6,574,154 | (75,790) | (1.14) |
| 1998 | 6.30 | 43,127,914 | 1,820,500 | 4.41 | 6,655,699 | 81,545 | 1.24 |
| 1999 | 6.30 | 40,516,177 | (2,611,737) | (6.06) | 6,695,898 | 40,199 | 0.60 |
| 2000 | 6.30 | 42,532,399 | 2,016,222 | 4.98 | 6,778,789 | 82,891 | 1.24 |
| 2001 | 6.30 | 42,518,439 | (13,960) | (0.03) | 6,812,301 | 33,512 | 0.49 |
| 2002 | 6.30 | 42,197,253 | (321,186) | (0.76) | 6,730,138 | (82,163) | (1.21) |
| 2003 | 6.30 | 42,688,752 | 491,499 | 1.16 | 6,802,658 | 72,520 | 1.08 |
| 2004 | 6.30 | 42,646,537 | (42,215) | (0.10) | 6,807,147 | 4,489 | 0.07 |
| 2005 | 6.30 | 41,949,026 | (697,511) | (1.64) | 6,721,468 | (85,679) | (1.26) |
| 2006 | 6.30 | 41,870,726 | (78,300) | (0.19) | 6,647,438 | (74,030) | (1.10) |
| 2007 | 6.30 | 41,711,031 | (159,695) | (0.38) | 6,588,385 | (59,053) | (0.89) |
| 2008 | 6.30 | 41,189,860 | (521,171) | (1.25) | 6,601,138 | 12,753 | 0.19 |
| 2009 | 6.30 | 40,370,246 | (819,614) | (1.99) | 6,465,495 | (135,643) | (2.05) |
| 2010 | 6.30 | 40,510,976 | 140,730 | 0.35 | 6,448,197 | (17,298) | (0.27) |
| 2011 | 6.30 | 38,892,673 | (1,618,303) | (3.99) | 6,250,673 | (197,524) | (3.06) |
| 2012 | 6.30 | 39,726,452 | 833,779 | 2.14 | 6,318,395 | 67,722 | 1.08 |
| 2013 | 6.30 | 38,511,053 | (1,215,399) | (3.06) | 6,206,452 | (111,943) | (1.77) |
| 2014 | 6.30 | 38,994,566 | 483,513 | 1.26 | 6,221,433 | 14,981 | 0.24 |

**Effective September 1, 1966

ESTIMATE OF TOTAL BEVERAGE SALES

| | <u>Fiscal Years Ended September 30</u> | | <u>Increase</u> |
|--|--|------------------------|----------------------|
| | <u>2014</u> | <u>2013</u> | <u>(Decrease)</u> |
| <u>SPIRITS</u> | | | |
| Gross sales of the Liquor Control Commission | \$1,152,973,257 | \$1,098,866,701 | \$54,106,556 |
| For F/Y 2014, about 16.6% of total gross sales were for resale by the drink. Average bottle cost \$12.19 assuming a 1076% gross profit on cost, add: | 1,708,794,212 | | |
| For F/Y 2013, about 17.1% of total gross sales were for resale by the drink. Average bottle cost \$13.32 assuming a 957% gross profit on cost, add: | | 1,493,592,857 | 215,201,355 |
| Add the 4% State Specific Tax: | 45,952,005 | 43,842,594 | 2,109,411 |
| Add the 4% State Specific Tax: | 46,177,154 | 43,992,702 | 2,184,452 |
| Add the 4% State Specific Tax: | 45,952,005 | 43,842,594 | 2,109,411 |
| <u>BEER</u> | | | |
| Estimated at an average price of \$1.00 for a 12 oz. serving or \$10.67 per gallon (31 gallons equal one barrel). | | | |
| F/Y 2014 - Add 31 x \$10.67 x 6,221,433 barrels: | 2,057,863,393 | | |
| F/Y 2013 - Add 31 x \$10.67 x 6,206,452 barrels: | | 2,052,908,128 | 4,955,265 |
| <u>WINE</u> | | | |
| 21% and less alcoholic content - estimated at \$8.00 per liter. | | | |
| F/Y 2014 - Add 92,044,380 liters x \$8.00: | 736,355,040 | | |
| F/Y 2013 - Add 88,096,394 liters x \$8.00: | | 704,771,152 | 31,583,888 |
| <u>MIXED SPIRIT DRINKS</u> | | | |
| 10% or less alcohol by volume mixed with non-alcoholic beverages, flavoring or coloring - estimated at \$7.50 per liter. | | | |
| F/Y 2014 - Add 1,074,364 liters x \$7.50: | 8,057,730 | | |
| F/Y 2013 - Add 1,058,511 liters x \$7.50: | | 7,938,833 | 118,898 |
| Subtotal* | \$5,802,124,796 | \$5,489,755,561 | \$312,369,235 |
| Add estimated 6% State Sales Tax: | 348,127,488 | 329,385,334 | 18,742,154 |
| TOTAL* | \$6,150,252,284 | \$5,819,140,895 | \$331,111,389 |
| Sales of spirits in cases | 7,709,480 | 7,532,846 | 176,634 |
| Sales of beer in barrels of 31 gallons | 6,221,433 | 6,206,452 | 14,981 |
| Sales of wine in liters | 92,044,380 | 88,096,394 | 3,947,986 |
| Sales of mixed spirit drinks in liters | 1,074,364 | 1,058,511 | 15,853 |

Note: *Totals may not add due to rounding.

MISCELLANEOUS FISCAL YEAR SALES STATISTICS

| <u>FISCAL YEAR</u> | <u>SALES DAYS OR WEEK DAYS</u> | <u>CASE SALES</u> | <u>ACTUAL BOTTLE SALES</u> | <u>AVERAGE BOTTLES/CASE</u> | <u>GALLON SALES</u> |
|--------------------|--------------------------------|-------------------|----------------------------|-----------------------------|---------------------|
| 1995 | 247 | 4,913,789 | 87,301,804 | 17.77 | 12,378,337 |
| 1996 | 249 | 4,955,779 | 91,636,492 | 18.49 | 12,485,799 |
| 1997 | 249 | 4,958,305 | 88,749,089 | 17.90 | 12,313,707 |
| 1998 | 249 | 5,059,933 | 91,410,533 | 18.07 | 12,577,299 |
| 1999 | 249 | 5,187,270 | 93,917,207 | 18.10 | 12,857,998 |
| 2000 | 249 | 5,350,162 | 96,980,678 | 18.13 | 13,207,142 |
| 2001* | 260 | 5,377,947 | 96,947,620 | 18.03 | 13,228,468 |
| 2002 | 261 | 5,496,879 | 98,552,010 | 17.93 | 13,408,222 |
| 2003 | 261 | 5,752,264 | 101,998,387 | 17.73 | 13,855,960 |
| 2004 | 262 | 6,029,155 | 105,806,664 | 17.55 | 14,355,348 |
| 2005 | 261 | 6,110,122 | 105,859,372 | 17.33 | 14,579,476 |
| 2006 | 260 | 6,293,797 | 107,196,288 | 17.03 | 14,979,997 |
| 2007 | 260 | 6,464,739 | 108,340,099 | 16.76 | 15,262,267 |
| 2008 | 262 | 6,611,415 | 109,483,306 | 16.56 | 15,491,372 |
| 2009 | 261 | 6,734,253 | 111,047,074 | 16.49 | 15,743,240 |
| 2010 | 261 | 6,877,873 | 111,465,366 | 16.21 | 15,951,011 |
| 2011 | 261 | 7,117,299 | 114,149,452 | 16.04 | 16,279,869 |
| 2012 | 260 | 7,372,714 | 118,209,064 | 16.03 | 16,638,572 |
| 2013 | 261 | 7,532,846 | 121,778,597 | 16.17 | 16,968,827 |
| 2014 | 261 | 7,709,480 | 126,402,967 | 16.40 | 17,265,000 |

ESTIMATE OF BOTTLE SALES BY SIZE FISCAL YEAR COMPARISONS

| | <u>2014</u> | <u>2013</u> | <u>INCREASE (DECREASE)</u> | <u>INCREASE (DECREASE)</u> |
|---------------|--------------------|--------------------|----------------------------|----------------------------|
| 50ML | 16,588,579 | 14,260,706 | 2,327,873 | 16.3% |
| 100ML | 5,762,605 | 5,513,260 | 249,345 | 4.5% |
| 200ML | 26,871,905 | 26,653,346 | 218,559 | 0.8% |
| 375ML | 27,296,856 | 25,949,265 | 1,347,591 | 5.2% |
| 750ML | 32,595,496 | 32,235,054 | 360,442 | 1.1% |
| 1000ML | 8,481,276 | 8,413,974 | 67,302 | 0.8% |
| 1750ML | 8,806,250 | 8,752,992 | 53,258 | 0.6% |
| TOTAL | <u>126,402,967</u> | <u>121,778,597</u> | <u>4,624,370</u> | <u>3.8%</u> |

| | <u>2014</u> | <u>2013</u> |
|--|--------------|--------------|
| NET ACCOUNTS PAYABLE: | | |
| Beginning of Fiscal Year | \$88,322,782 | \$79,827,628 |
| End of Fiscal Year | \$83,682,232 | \$88,322,782 |
| AVERAGE ACCOUNTS PAYABLE | \$86,455,426 | \$82,648,284 |
| ACCOUNTS PAYABLE TURNOVER RATE | 8.09 | 8.08 |
| AVERAGE DAILY PURCHASES | \$2,680,279 | \$2,558,216 |
| NUMBER OF DAYS' PURCHASES IN ACCOUNTS PAYABLE | 32 | 32 |

Note: *In 2001, the "Sales Days" column was changed to "Week Days". This was done to reflect the possible number of ADA "work days" and not the number of "State" business days.

**ESTIMATED PER CAPITA CONSUMPTION IN MICHIGAN
(in gallons)**

| Fiscal Year | Michigan Population ⁽¹⁾ | BEER & WINE | | | | SPIRITS | |
|-------------|------------------------------------|-------------|------------|------------------------------------|------------|------------|------------|
| | | Beer | | Wine | | Total | Per Capita |
| | | Total | Per Capita | 16% Alcohol or Less | | | |
| | | | | Total | Per Capita | | |
| 1980 | 9,236,891 | 217,181,443 | 23.51 | 15,543,297 | 1.68 | 18,249,584 | 1.98 |
| 1981 | 9,275,000 | 216,015,998 | 23.29 | 16,474,953 | 1.78 | 17,827,712 | 1.92 |
| 1982 | 9,260,000 | 212,335,058 | 22.93 | 15,908,540 | 1.72 | 17,400,557 | 1.88 |
| | | | | 21% Alcohol or Less ⁽²⁾ | | | |
| 1983 | 9,155,000 | 215,348,041 | 23.52 | 15,302,982 | 1.68 | 16,843,530 | 1.84 |
| 1984 | 9,074,622 | 210,115,427 | 23.15 | 17,148,674 | 1.89 | 16,780,323 | 1.85 |
| 1985 | 9,088,300 | 210,127,920 | 23.12 | 18,186,425 | 2.00 | 17,271,431 | 1.90 |
| 1986 | 9,144,545 | 212,564,365 | 23.25 | 19,056,556 | 2.08 | 15,872,494 | 1.74 |
| 1987 | 9,205,000 | 217,187,550 | 23.59 | 19,011,159 | 2.07 | 15,575,206 | 1.69 |
| 1988 | 9,240,000 | 214,338,557 | 23.20 | 20,406,160 | 2.21 | 14,924,525 | 1.62 |
| 1989 | 9,273,000 | 210,066,044 | 22.65 | 16,654,340 | 1.80 | 14,502,159 | 1.56 |
| 1990 | 9,295,297 | 214,664,646 | 23.09 | 16,263,897 | 1.74 | 14,245,226 | 1.53 |
| 1991 | 9,368,000 | 218,497,579 | 23.32 | 13,742,490 | 1.47 | 13,589,821 | 1.45 |
| 1992 | 9,437,000 | 208,861,043 | 22.13 | 12,451,095 | 1.32 | 13,644,442 | 1.45 |
| 1993 | 9,459,667 | 209,769,591 | 22.18 | 11,761,453 | 1.24 | 13,351,603 | 1.41 |
| 1994 | 9,491,836 | 208,147,547 | 21.93 | 11,962,594 | 1.26 | 12,504,692 | 1.32 |
| 1995 | 9,537,948 | 208,602,069 | 21.87 | 12,520,949 | 1.31 | 12,378,337 | 1.30 |
| 1996 | 9,594,350 | 206,148,264 | 21.49 | 13,003,769 | 1.36 | 12,485,799 | 1.30 |
| 1997 | 9,779,984 | 203,798,774 | 20.84 | 13,206,802 | 1.35 | 12,313,707 | 1.26 |
| 1998 | 9,817,242 | 206,326,669 | 21.02 | 13,822,591 | 1.41 | 12,577,299 | 1.28 |
| 1999 | 9,864,000 | 207,572,838 | 21.04 | 13,919,453 | 1.41 | 12,857,998 | 1.30 |
| 2000 | 9,938,000 | 210,142,461 | 21.15 | 14,912,542 | 1.50 | 13,207,142 | 1.33 |
| 2001 | 10,006,000 | 211,181,331 | 21.11 | 14,738,897 | 1.47 | 13,228,468 | 1.32 |
| 2002 | 10,050,000 | 208,634,286 | 20.76 | 14,242,995 | 1.42 | 13,408,222 | 1.33 |
| 2003 | 10,080,000 | 210,882,390 | 20.92 | 16,238,726 | 1.61 | 13,855,960 | 1.37 |
| 2004 | 10,113,000 | 211,021,554 | 20.87 | 17,281,174 | 1.71 | 14,355,348 | 1.42 |
| 2005 | 10,121,000 | 208,365,505 | 20.59 | 17,440,842 | 1.72 | 14,579,476 | 1.44 |
| 2006 | 10,096,000 | 206,070,578 | 20.41 | 18,000,200 | 1.78 | 14,979,997 | 1.48 |
| 2007 | 10,072,000 | 204,239,944 | 20.28 | 18,857,615 | 1.87 | 15,262,267 | 1.52 |
| 2008 | 10,003,422 | 204,635,289 | 20.46 | 19,230,708 | 1.92 | 15,491,372 | 1.55 |
| 2009 | 9,970,000 | 200,430,338 | 20.10 | 19,337,009 | 1.94 | 15,743,240 | 1.58 |
| 2010 | 9,884,000 | 199,894,118 | 20.22 | 20,985,425 | 2.12 | 15,951,011 | 1.61 |
| 2011 | 9,876,000 | 193,770,872 | 19.62 | 21,530,635 | 2.18 | 16,279,869 | 1.65 |
| 2012 | 9,883,000 | 195,870,259 | 19.82 | 22,256,998 | 2.25 | 16,638,572 | 1.68 |
| 2013 | 9,896,000 | 192,400,015 | 19.44 | 23,272,063 | 2.35 | 16,968,827 | 1.71 |
| 2014 | 9,910,000 | 192,864,432 | 19.46 | 24,314,986 | 2.45 | 17,265,000 | 1.74 |

Notes:

(1) Population Source: U.S. Census Bureau Website

(2) Wines from 16% to 21% alcohol were included in the Wine category beginning on October 24, 1982.

**GROSS LIQUOR SALES BY MONTH
COMPARISON OF ACCOUNTING CALENDAR YEARS**

| <u>MONTH</u> | <u>2014*</u> | | | <u>2013**</u> | | |
|------------------|------------------------|----------------------------|--|------------------------|----------------------------|--|
| | <u>AMOUNT</u> | <u>NUMBER OF CASES</u> | <u>AMOUNT AS % OF TOTAL \$ SALES</u> | <u>AMOUNT</u> | <u>NUMBER OF CASES</u> | <u>AMOUNT AS % OF TOTAL \$ SALES</u> |
| JANUARY | \$90,364,102 | 614,529 | 7.6 | \$84,713,752 | 592,099 | 7.7 |
| FEBRUARY | 72,568,966 | 495,064 | 6.1 | 70,916,542 | 491,083 | 6.4 |
| MARCH | 81,548,801 | 542,472 | 6.9 | 78,212,333 | 531,930 | 7.1 |
| FIRST QUARTER*** | \$244,481,869 | 1,652,065 | 20.6 | \$233,842,628 | 1,615,112 | 21.1 |
| APRIL | \$104,056,905 | 696,768 | 8.7 | \$77,609,210 | 536,433 | 7.0 |
| MAY | 89,275,357 | 598,098 | 7.5 | 106,627,943 | 731,119 | 9.6 |
| JUNE | 98,597,514 | 656,580 | 8.3 | 90,474,085 | 611,543 | 8.2 |
| SECOND QUARTER* | \$291,929,776 | 1,951,446 | 24.5 | \$274,711,238 | 1,879,095 | 24.8 |
| JULY | \$115,851,567 | 763,935 | 9.7 | \$93,025,585 | 625,637 | 8.4 |
| AUGUST | 92,914,995 | 619,776 | 7.8 | 109,227,027 | 744,085 | 9.9 |
| SEPTEMBER | 95,779,943 | 635,085 | 8.0 | 84,301,264 | 578,792 | 7.6 |
| THIRD QUARTER*** | \$304,546,506 | 2,018,796 | 25.5 | \$286,553,875 | 1,948,514 | 25.9 |
| OCTOBER | \$111,033,464 | 741,274 | 9.3 | \$110,169,488 | 753,452 | 10.0 |
| NOVEMBER | 96,630,868 | 637,317 | 8.1 | 93,276,042 | 628,103 | 8.4 |
| DECEMBER | 141,769,952 | 895,408 | 12.0 | 108,596,747 | 705,619 | 9.8 |
| FOURTH QUARTER* | \$349,434,284 | 2,273,999 | 29.4 | \$312,042,277 | 2,087,174 | 28.2 |
| TOTAL SALES*** | <u>\$1,190,392,434</u> | <u>7,896,306</u> | <u>100%</u> | <u>\$1,107,150,018</u> | <u>7,529,895</u> | <u>100%</u> |

*Sales based on accounting calendar year from 12/29/13 through 01/03/15.

**Sales based on accounting calendar year from 12/30/12 through 12/28/13.

***Totals may not add due to rounding.

**GROSS LIQUOR SALES BY COUNTY
FOR SELECTED LICENSE TYPES
2014 CALENDAR YEAR**

| COUNTY | SDD SALES | CLASS C SALES | TOTAL* |
|----------------|------------------|----------------------|---------------|
| Alcona | \$475,496.99 | \$78,950.27 | \$554,447.26 |
| Alger | 508,731.52 | 108,836.75 | 617,568.27 |
| Allegan | 6,088,802.58 | 1,213,684.45 | 7,302,487.03 |
| Alpena | 2,557,559.61 | 336,643.74 | 2,894,203.35 |
| Antrim | 1,070,227.49 | 192,032.35 | 1,262,259.84 |
| Arenac | 1,155,343.03 | 73,100.87 | 1,228,443.90 |
| Baraga | 356,222.36 | 28,084.44 | 384,306.80 |
| Barry | 2,607,550.19 | 273,461.93 | 2,881,012.12 |
| Bay | 7,338,310.52 | 1,542,003.83 | 8,880,314.35 |
| Benzie | 695,033.69 | 117,571.42 | 812,605.11 |
| Berrien | 13,176,266.26 | 2,030,339.45 | 15,206,605.71 |
| Branch | 2,717,308.24 | 274,663.00 | 2,991,971.24 |
| Calhoun | 12,140,079.96 | 1,296,985.46 | 13,437,065.42 |
| Cass | 2,014,668.13 | 350,204.19 | 2,364,872.32 |
| Charlevoix | 2,156,348.92 | 423,439.80 | 2,579,788.72 |
| Cheboygan | 1,884,533.37 | 399,676.46 | 2,284,209.83 |
| Chippewa | 3,014,485.14 | 438,029.88 | 3,452,515.02 |
| Clare | 1,713,693.24 | 172,893.76 | 1,886,587.00 |
| Clinton | 5,110,847.14 | 517,227.87 | 5,628,075.01 |
| Crawford | 721,973.93 | 108,687.29 | 830,661.22 |
| Delta | 2,523,307.17 | 573,868.30 | 3,097,175.47 |
| Dickinson | 573,923.09 | 420,258.17 | 994,181.26 |
| Eaton | 9,082,262.89 | 1,079,505.55 | 10,161,768.44 |
| Emmet | 3,007,008.78 | 437,565.61 | 3,444,574.39 |
| Genesee | 37,906,135.10 | 5,119,897.22 | 43,026,032.32 |
| Gladwin | 1,394,679.51 | 145,494.47 | 1,540,173.98 |
| Gogebic | 504,451.96 | 101,767.39 | 606,219.35 |
| Grand Traverse | 9,351,492.73 | 1,761,068.43 | 11,112,561.16 |
| Gratiot | 1,925,381.96 | 205,819.17 | 2,131,201.13 |
| Hillsdale | 1,935,899.88 | 201,008.73 | 2,136,908.61 |
| Houghton | 1,812,003.11 | 723,392.56 | 2,535,395.67 |
| Huron | 2,242,633.99 | 241,586.55 | 2,484,220.54 |
| Ingham | 26,172,233.17 | 5,220,646.00 | 31,392,879.17 |
| Ionia | 2,576,459.53 | 233,516.12 | 2,809,975.65 |
| Iosco | 1,754,141.06 | 268,850.27 | 2,022,991.33 |
| Iron | 545,538.28 | 147,111.86 | 692,650.14 |
| Isabella | 5,511,833.20 | 1,010,998.37 | 6,522,831.57 |
| Jackson | 11,522,444.27 | 1,573,832.22 | 13,096,276.49 |
| Kalamazoo | 26,093,510.33 | 3,589,255.87 | 29,682,766.20 |
| Kalkaska | 934,387.76 | 105,360.29 | 1,039,748.05 |
| Kent | 58,923,395.16 | 11,796,070.31 | 70,719,465.47 |
| Keweenaw | 83,636.71 | 26,970.89 | 110,607.60 |
| Lake | 941,142.20 | 140,273.51 | 1,081,415.71 |

GROSS LIQUOR SALES BY COUNTY *(continued)*
FOR SELECTED LICENSE TYPES
2014 CALENDAR YEAR

| COUNTY | SDD SALES | CLASS C SALES | TOTAL* |
|---------------|-------------------------|-------------------------|---------------------------|
| Lapeer | 4,321,434.53 | 612,082.43 | 4,933,516.96 |
| Leelanau | 1,581,941.44 | 268,693.65 | 1,850,635.09 |
| Lenawee | 5,258,373.16 | 708,133.32 | 5,966,506.48 |
| Livingston | 15,659,342.19 | 1,804,164.65 | 17,463,506.84 |
| Luce | 373,163.33 | 28,315.34 | 401,478.67 |
| Mackinac | 778,764.97 | 226,032.70 | 1,004,797.67 |
| Macomb | 85,383,338.88 | 13,617,208.45 | 99,000,547.33 |
| Manistee | 1,453,737.60 | 235,028.63 | 1,688,766.23 |
| Marquette | 4,395,882.99 | 879,943.79 | 5,275,826.78 |
| Mason | 2,883,775.88 | 199,648.43 | 3,083,424.31 |
| Mecosta | 3,710,313.87 | 364,496.54 | 4,074,810.41 |
| Menominee | 645,823.26 | 310,825.86 | 956,649.12 |
| Midland | 5,849,309.89 | 687,426.23 | 6,536,736.12 |
| Missaukee | 662,929.61 | 10,156.14 | 673,085.75 |
| Monroe | 12,190,188.23 | 1,505,703.93 | 13,695,892.16 |
| Montcalm | 3,665,054.04 | 426,623.75 | 4,091,677.79 |
| Montmorency | 791,216.47 | 23,786.17 | 815,002.64 |
| Muskegon | 14,524,563.89 | 2,285,704.37 | 16,810,268.26 |
| Newaygo | 2,683,544.71 | 207,299.33 | 2,890,844.04 |
| Oakland | 125,643,169.36 | 27,996,989.59 | 153,640,158.95 |
| Oceana | 1,190,405.31 | 205,792.40 | 1,396,197.71 |
| Ogemaw | 1,388,340.23 | 120,708.37 | 1,509,048.60 |
| Ontonagon | 288,083.52 | 152,007.23 | 440,090.75 |
| Osceola | 1,098,451.62 | 63,964.67 | 1,162,416.29 |
| Oscoda | 614,483.70 | 6,772.98 | 621,256.68 |
| Otsego | 2,419,497.67 | 201,293.16 | 2,620,790.83 |
| Ottawa | 19,016,209.83 | 2,415,578.82 | 21,431,788.65 |
| Presque Isle | 809,929.50 | 155,400.27 | 965,329.77 |
| Roscommon | 2,159,794.34 | 127,982.20 | 2,287,776.54 |
| Saginaw | 15,330,572.33 | 2,417,282.11 | 17,747,854.44 |
| St. Clair | 9,715,922.93 | 1,401,303.07 | 11,117,226.00 |
| St. Joseph | 3,680,392.41 | 433,591.49 | 4,113,983.90 |
| Sanilac | 1,582,636.77 | 157,493.70 | 1,740,130.47 |
| Schoolcraft | 287,221.65 | 79,764.22 | 366,985.87 |
| Shiawassee | 2,755,065.83 | 520,214.42 | 3,275,280.25 |
| Tuscola | 1,642,951.46 | 304,704.34 | 1,947,655.80 |
| Van Buren | 4,358,937.94 | 624,648.65 | 4,983,586.59 |
| Washtenaw | 34,211,902.97 | 6,710,420.84 | 40,922,323.81 |
| Wayne | 248,917,758.53 | 33,677,193.11 | 282,594,951.64 |
| Wexford | 2,965,021.88 | 283,547.23 | 3,248,569.11 |
| TOTAL | \$921,710,832.87 | \$147,558,561.65 | \$1,069,269,394.52 |

Note:

*Total sales are for calendar year from 01-01-14 thru 12-31-14 and does not include all sales.

**GROSS LIQUOR SALES BY COUNTY
FOR ALL LICENSE TYPES
2014 CALENDAR YEAR**

| <u>COUNTY</u> | <u>TOTAL*</u> | <u>COUNTY</u> | <u>TOTAL*</u> |
|----------------|---------------|---------------|---------------------------|
| Alcona | \$874,072.39 | Lake | 1,123,632.62 |
| Alger | 866,209.44 | Lapeer | 6,505,902.97 |
| Allegan | 8,843,412.49 | Leelanau | 2,662,932.00 |
| Alpena | 3,049,591.52 | Lenawee | 6,919,282.93 |
| Antrim | 2,824,426.35 | Livingston | 20,152,527.71 |
| Arenac | 1,599,358.17 | Luce | 566,128.35 |
| Baraga | 701,761.29 | Mackinac | 2,400,762.75 |
| Barry | 3,204,386.44 | Macomb | 104,634,084.51 |
| Bay | 9,353,078.91 | Manistee | 2,608,317.75 |
| Benzie | 2,201,253.08 | Marquette | 6,851,001.85 |
| Berrien | 17,076,791.00 | Mason | 3,452,832.30 |
| Branch | 3,211,264.81 | Mecosta | 4,310,251.05 |
| Calhoun | 15,415,874.24 | Menominee | 1,182,660.76 |
| Cass | 3,158,247.34 | Midland | 7,062,944.32 |
| Charlevoix | 4,080,811.09 | Missaukee | 855,084.03 |
| Cheboygan | 3,045,528.50 | Monroe | 14,531,725.50 |
| Chippewa | 4,167,290.60 | Montcalm | 4,475,813.25 |
| Clare | 2,495,468.96 | Montmorency | 1,164,631.25 |
| Clinton | 5,778,552.75 | Muskegon | 18,312,525.62 |
| Crawford | 1,381,018.36 | Newaygo | 3,248,322.86 |
| Delta | 3,312,706.76 | Oakland | 166,820,823.54 |
| Dickinson | 1,416,970.34 | Oceana | 1,983,805.40 |
| Eaton | 10,566,665.34 | Ogemaw | 2,262,842.04 |
| Emmet | 6,791,714.42 | Ontonagon | 503,778.47 |
| Genesee | 46,354,972.31 | Osceola | 1,407,505.73 |
| Gladwin | 1,747,198.17 | Oscoda | 720,673.84 |
| Gogebic | 743,089.06 | Otsego | 3,708,434.06 |
| Grand Traverse | 15,611,535.30 | Ottawa | 22,921,228.85 |
| Gratiot | 2,198,770.16 | Presque Isle | 1,105,912.36 |
| Hillsdale | 2,327,589.74 | Roscommon | 3,515,956.08 |
| Houghton | 3,446,012.60 | Saginaw | 21,003,743.15 |
| Huron | 3,029,115.46 | St. Clair | 14,954,367.25 |
| Ingham | 33,334,156.73 | St. Joseph | 4,268,159.38 |
| Ionia | 3,264,875.05 | Sanilac | 2,449,036.25 |
| Iosco | 3,239,145.63 | Schoolcraft | 814,682.28 |
| Iron | 731,284.42 | Shiawassee | 4,260,985.26 |
| Isabella | 7,852,610.39 | Tuscola | 2,456,384.08 |
| Jackson | 14,634,024.74 | Van Buren | 6,580,980.62 |
| Kalamazoo | 31,182,520.84 | Washtenaw | 43,423,839.25 |
| Kalkaska | 1,522,904.34 | Wayne | 294,133,978.29 |
| Kent | 74,636,619.87 | Wexford | 3,672,008.59 |
| Keweenaw | 204,369.66 | | |
| | | TOTAL* | \$1,177,467,738.21 |

Note:

*Total sales are for calendar year from 01-01-14 thru 12-31-14.

HISTORY OF GROSS LIQUOR SALES BY LICENSE TYPE CALENDAR YEAR

| <u>Year</u> | <u>Retail*/L.A.B.</u> | <u>SDD</u> | <u>On-Premise</u> | <u>Other</u> | <u>Total Gross Sales</u> |
|-------------|-----------------------|-------------|-------------------|--------------|------------------------------|
| 1976 | 2,717,010 | 304,300,699 | 89,597,369 | 1,781,193 | 398,396,271 |
| 1977 | 2,545,680 | 309,582,251 | 93,796,593 | 1,562,291 | 407,486,815 |
| 1978 | 2,591,067 | 332,024,707 | 101,183,320 | 1,606,113 | 437,405,207 |
| 1979 | 2,462,415 | 353,734,095 | 100,665,757 | 1,649,447 | 458,511,714 |
| 1980 | 2,533,487 | 375,799,870 | 102,612,156 | 1,627,014 | 482,572,527 |
| 1981 | 2,308,578 | 389,270,357 | 107,822,722 | 1,216,114 | 500,617,771 |
| 1982 | 2,120,208 | 394,140,302 | 104,985,513 | 1,231,720 | 502,477,743 |
| 1983 | 1,719,413 | 381,460,494 | 106,022,003 | 1,147,044 | 490,348,954 |
| 1984 | 1,593,274 | 389,410,820 | 109,987,322 | 1,089,832 | 502,081,248 |
| 1985 | 1,619,792 | 401,180,686 | 110,298,091 | 1,081,362 | 514,179,931 |
| 1986 | 1,433,020 | 407,889,266 | 112,448,433 | 1,340,994 | 523,111,713 |
| 1987 | 1,271,463 | 389,744,871 | 109,959,285 | 799,488 | 501,775,107 |
| 1988 | 502,925 | 391,031,523 | 110,101,406 | 781,707 | 502,417,561 |
| 1989 | 8,424 | 392,798,962 | 110,746,000 | 855,581 | 504,408,967 |
| 1990 | 2,897 | 409,457,241 | 113,398,317 | 643,375 | 523,501,830 |
| 1991 | 2,042 | 415,674,919 | 109,241,118 | 668,800 | 525,586,879 |
| 1992 | 6,110 | 426,777,325 | 111,267,256 | 643,952 | 538,694,643 |
| 1993 | 5,483 | 431,795,829 | 116,512,677 | 554,460 | 548,868,449 |
| 1994 | 7,260 | 427,221,467 | 118,446,578 | 692,464 | 546,367,769 |
| 1995 | 7,591 | 431,515,290 | 121,283,344 | 610,775 | 553,417,000 |
| 1996 | 8,569 | 439,332,921 | 124,190,540 | 751,271 | 564,283,301 |
| 1997 | 16,431 | 458,214,950 | 120,079,992 | 993,266 | 579,304,639 |
| 1998 | 4,911 | 492,996,909 | 127,573,006 | 1,242,416 | 621,817,242 |
| 1999 | 12,653 | 512,147,991 | 132,994,819 | 1,122,484 | 646,277,947 |
| 2000 | 13,263 | 549,933,237 | 144,117,820 | 658,671 | 694,722,991 |
| 2001 | 18,934 | 567,263,892 | 151,002,050 | 634,834 | 718,919,710 |
| 2002 | 19,023 | 580,499,838 | 152,291,365 | 1,070,985 | 733,881,211 |
| 2003 | 17,867 | 629,075,565 | 160,902,743 | 1,143,753 | 791,139,928 |
| 2004 | 15,625 | 648,747,010 | 165,366,159 | 1,358,599 | 815,487,393 |
| 2005 | 17,701 | 662,799,177 | 172,586,688 | 1,169,505 | 836,573,071 |
| 2006 | 12,690 | 689,053,227 | 182,146,574 | 1,088,028 | 872,300,519 |
| 2007 | 13,928 | 716,405,485 | 185,774,579 | 1,013,689 | 903,207,681 |
| 2008 | 13,390 | 747,184,071 | 186,765,246 | 609,408 | 934,572,115 |
| 2009 | 16,228 | 753,864,163 | 179,959,229 | 446,758 | 934,286,378 |
| 2010 | 16,251 | 771,921,412 | 176,330,244 | 516,639 | 948,784,546 |
| 2011 | 16,172 | 814,516,765 | 177,823,444 | 549,075 | 992,905,456 |
| 2012 | 20,280 | 866,533,665 | 184,426,851 | 441,600 | 1,051,422,396 |
| 2013 | 21,520 | 918,823,296 | 187,875,638 | 429,564 | 1,107,150,018 |
| 2014** | 15,970 | 994,374,236 | 195,631,005 | 371,223 | 1,190,392,434 |

Notes:

*Retail sales were discontinued in June of 1988. The only sales remaining in this category are to Limited Alcohol Buyers (L.A.B.) and Industrial Manufacturers.

**Sales based on accounting calendar year from 12/29/13 thru 01/03/15.

Beer, Wine and Other Statistical Information

The information that is normally found in this publication for the beer and wine sold in Michigan is now located on the Michigan Liquor Control Commission (MLCC) website at www.michigan.gov/lcc. To find this information, click “Financial Statements & Tax Reports” on the left side of the page and then click “Tax Reports”. Click “Beer and Wine Tax Collection” for the year of interest. Monthly or yearly totals are available.

RETURNABLE LICENSE FEES*

Based on the number of licenses issued, payments are made to local governmental jurisdictions for the express purpose of enforcing the Liquor Control Code and the Rules and Regulations of this Commission in accordance with Section 543 of the Liquor Control Code. The applicable section of the Code states in part:

“Quarterly, upon recommendation of the commission, the state shall pay pursuant to appropriation in the manner prescribed by law to the city, village, or township in which a full-time police department or full-time ordinance enforcement department is maintained or, if a police department or full-time ordinance enforcement department is not maintained, to the county, to be credited to the sheriff’s department of the county in which the licensed premises are located, 55% of the amount of the proceeds of the retailers’ license fees and license renewal fees collected in that jurisdiction, for the specific purpose of enforcing this act and the rules promulgated under this act.”

Four distributions of the 55% returnable portion of retail license fees are made annually, as follows:

| <u>Month Distributed</u> | <u>Period of Collection by MLCC</u> |
|--------------------------|-------------------------------------|
| August | April 1 to June 30 |
| October | July 1 to September 30 |
| January | October 1 to December 31 |
| April | January 1 to March 31 |

The August distribution covers the bulk of the annual license renewal, which takes place on or before April 30, while the other three distributions cover various new and renewal licenses issued during the rest of the year. Many jurisdictions have such a limited turnover of licenses that they may not receive anything other than one payment in August of each year.

Of the license fees collected, 41.5% of the proceeds are deposited in a special fund (Liquor License Fees) to be annually appropriated to the Commission for carrying out the licensing and enforcement provisions of the Code.

Also, 3.5% of the proceeds are credited to a special fund in the State Treasury for the purpose of promoting and sustaining programs for the prevention, rehabilitation, care and treatment of alcoholics.

*Distribution of the retailers’ returnable license fees collected is as detailed in P.A.417 of 1976 effective January 9, 1977.

**RETURNABLE LICENSE FEES RELEASED BY COUNTY
FEES ISSUED QUARTERLY
APRIL 1, 2013 THRU MAR. 31, 2014**

Returnable fees are the portion of licensing fees that are shared with local units of government and the county sheriff 's for enforcement of liquor laws.

| <u>COUNTY</u> | <u>AMOUNT</u> | <u>COUNTY</u> | <u>AMOUNT</u> |
|----------------|---------------|--------------------|-----------------------|
| Alcona | \$13,574.55 | Lake | \$10,225.05 |
| Alger | 13,555.30 | Lapeer | 39,824.40 |
| Allegan | 59,183.30 | Leelanau | 26,975.30 |
| Alpena | 37,675.00 | Lenawee | 52,822.00 |
| Antrim | 27,314.65 | Livingston | 96,637.20 |
| Arenac | 14,246.10 | Luce | 8,932.55 |
| Baraga | 8,745.00 | Mackinac | 31,160.27 |
| Barry | 35,000.35 | Macomb | 449,339.00 |
| Bay | 82,094.65 | Manistee | 22,506.55 |
| Benzie | 18,883.43 | Marquette | 57,754.40 |
| Berrien | 117,805.74 | Mason | 27,474.15 |
| Branch | 25,028.85 | Mecosta | 30,417.20 |
| Calhoun | 84,825.95 | Menominee | 20,861.50 |
| Cass | 25,226.85 | Midland | 56,372.25 |
| Charlevoix | 45,648.90 | Missaukee | 7,496.50 |
| Cheboygan | 35,324.30 | Monroe | 89,508.65 |
| Chippewa | 39,267.25 | Montcalm | 33,991.65 |
| Clare | 23,249.05 | Montmorency | 12,335.40 |
| Clinton | 34,932.15 | Muskegon | 122,061.50 |
| Crawford | 12,152.80 | Newaygo | 34,308.45 |
| Delta | 35,769.25 | Oakland | 796,055.71 |
| Dickinson | 25,126.20 | Oceana | 21,947.75 |
| Eaton | 51,437.65 | Ogemaw | 18,206.10 |
| Emmet | 58,948.45 | Ontonagon | 12,342.55 |
| Genesee | 230,742.05 | Osceola | 12,344.75 |
| Gladwin | 17,662.15 | Oscoda | 10,588.60 |
| Gogebic | 21,805.85 | Otsego | 30,037.15 |
| Grand Traverse | 104,962.55 | Ottawa | 108,174.00 |
| Gratiot | 20,788.35 | Presque Isle | 13,718.10 |
| Hillsdale | 19,533.80 | Roscommon | 27,915.62 |
| Houghton | 35,667.50 | Saginaw | 136,018.85 |
| Huron | 34,584.00 | St. Clair | 99,852.50 |
| Ingham | 172,516.30 | St. Joseph | 34,954.52 |
| Ionia | 25,778.50 | Sanilac | 25,544.75 |
| Iosco | 30,168.05 | Schoolcraft | 11,235.95 |
| Iron | 15,512.20 | Shiawassee | 36,509.55 |
| Isabella | 44,037.13 | Tuscola | 27,253.05 |
| Jackson | 91,872.55 | Van Buren | 45,505.35 |
| Kalamazoo | 167,923.25 | Washtenaw | 206,600.64 |
| Kalkaska | 10,986.53 | Wayne | 1,257,057.38 |
| Kent | 379,452.76 | Wexford | 27,226.98 |
| Keweenaw | 5,600.65 | | |
| | | GRAND TOTAL | \$6,544,703.71 |

COUNTY SUMMARY OF LICENSES ISSUED TO DATE*

| <u>COUNTY</u> | | | <u>TOTAL*</u> | <u>COUNTY</u> | | | <u>TOTAL*</u> |
|---------------|-------------------|--------------------|---------------|--------------------|-------------------|--------------------|---------------|
| | <u>On-Premise</u> | <u>Off-Premise</u> | | | <u>On-Premise</u> | <u>Off-Premise</u> | |
| Alcona | 25 | 52 | 77 | Lake | 18 | 43 | 61 |
| Alger | 26 | 56 | 82 | Lapeer | 58 | 170 | 228 |
| Allegan | 100 | 183 | 283 | Leelanau | 46 | 89 | 135 |
| Alpena | 46 | 87 | 133 | Lenawee | 92 | 184 | 276 |
| Antrim | 39 | 91 | 130 | Livingston | 119 | 238 | 357 |
| Arenac | 21 | 69 | 90 | Luce | 18 | 34 | 52 |
| Baraga | 19 | 33 | 52 | Mackinac | 58 | 94 | 152 |
| Barry | 41 | 98 | 139 | Macomb | 596 | 1,210 | 1,806 |
| Bay | 134 | 267 | 401 | Manistee | 39 | 82 | 121 |
| Benzie | 29 | 64 | 93 | Marquette | 103 | 161 | 264 |
| Berrien | 196 | 353 | 549 | Mason | 47 | 90 | 137 |
| Branch | 44 | 86 | 130 | Mecosta | 39 | 96 | 135 |
| Calhoun | 128 | 262 | 390 | Menominee | 42 | 63 | 105 |
| Cass | 46 | 89 | 135 | Midland | 62 | 140 | 202 |
| Charlevoix | 53 | 106 | 159 | Missaukee | 12 | 33 | 45 |
| Cheboygan | 66 | 117 | 183 | Monroe | 140 | 265 | 405 |
| Chippewa | 69 | 127 | 196 | Montcalm | 55 | 158 | 213 |
| Clare | 37 | 98 | 135 | Montmorency | 19 | 40 | 59 |
| Clinton | 55 | 111 | 166 | Muskegon | 173 | 324 | 497 |
| Crawford | 20 | 43 | 63 | Newaygo | 38 | 105 | 143 |
| Delta | 67 | 104 | 171 | Oakland | 1,037 | 1,789 | 2,826 |
| Dickinson | 54 | 75 | 129 | Oceana | 32 | 89 | 121 |
| Eaton | 79 | 147 | 226 | Ogemaw | 29 | 65 | 94 |
| Emmet | 71 | 137 | 208 | Ontonagon | 28 | 45 | 73 |
| Genesee | 328 | 762 | 1,090 | Osceola | 20 | 58 | 78 |
| Gladwin | 28 | 72 | 100 | Oscoda | 15 | 37 | 52 |
| Gogebic | 50 | 61 | 111 | Otsego | 41 | 70 | 111 |
| Gr. Traverse | 114 | 208 | 322 | Ottawa | 151 | 276 | 427 |
| Gratiot | 36 | 90 | 126 | Presque Isle | 26 | 61 | 87 |
| Hillsdale | 40 | 87 | 127 | Roscommon | 44 | 99 | 143 |
| Houghton | 69 | 116 | 185 | Saginaw | 205 | 407 | 612 |
| Huron | 63 | 141 | 204 | Sanilac | 43 | 133 | 176 |
| Ingham | 238 | 460 | 698 | Schoolcraft | 23 | 44 | 67 |
| Ionia | 44 | 104 | 148 | Shiawassee | 67 | 128 | 195 |
| Iosco | 50 | 106 | 156 | St. Clair | 157 | 365 | 522 |
| Iron | 34 | 46 | 80 | St. Joseph | 59 | 117 | 176 |
| Isabella | 59 | 126 | 185 | Tuscola | 44 | 126 | 170 |
| Jackson | 145 | 305 | 450 | Van Buren | 75 | 182 | 257 |
| Kalamazoo | 209 | 389 | 598 | Washtenaw | 282 | 472 | 754 |
| Kalkaska | 19 | 48 | 67 | Wayne | 1,588 | 2,831 | 4,419 |
| Kent | 496 | 853 | 1,349 | Wexford | 44 | 88 | 132 |
| Keweenaw | 12 | 18 | 30 | | | | |
| | | | | GRAND TOTAL | 9,283 | 17,948 | 27,231 |

Note: *Number of licenses issued as of 2/17/15. Includes all types that sell alcoholic beverages. Also included in the count are licenses that could be in escrow.

CURRENT LICENSE FEES
Michigan Liquor Control Code, P.A. 58 of 1998

| TYPE OF LICENSE | MCLA CITATION* (DEFINITION) | AUTHORIZED TO SELL | LICENSEE FEE & DEFINITION** | MLCA CITATION* (LICENSEE FEE) |
|---------------------------------------|--------------------------------|--|--|----------------------------------|
| RETAIL ONLY-OFF PREMISE | | | | |
| SPECIALY DESIGNATED MERCHANT (SDM) | 436.1111(13) | Beer, Wine | \$100 per year for each location (beer and/or wine sales only) | 436.1525(1)(j) |
| SPECIALY DESIGNATED DISTRIBUTOR (SDD) | 436.1111(12) | Spirits, Mixed Spirit Drink | \$150 per year and \$3 additional fee for each \$1,000 (or major fraction thereof) in excess of \$25,000 of total retail value of spirits purchased under each license during the previous calendar year | 436.1525(1)(k) |
| WINE AUCTION LICENSE | 436.2031 | | \$50,000 per year; limited to 12 auctions per "license year" | 436.1525(1)(aa) |
| RETAIL ONLY-ON PREMISE | | | | |
| CLASS C | 436.1107(2) | Beer, Wine, Spirits, Mixed Spirit Drink | \$600 plus \$350 for each additional bar | 436.1525(1)(o) |
| NON-PUBLIC CONTINUING CARE CENTER | 436.1545 | Beer, Wine, Spirits, Mixed Spirit Drink | \$600 per year; retirement center license; on premise consumption | 436.1525(1)(bb) |
| CLUBS | 436.1107(5) | Beer, Wine, Spirits, Mixed Spirit Drink | \$300 for 150 or fewer members: \$1 for each additional member; maximum fee of \$750 | 436.1525(1)(p) |
| CLASS A HOTEL | 436.1107(10) | Beer, Wine | \$250 minimum fee: \$1 for each bedroom in excess of 20; maximum fee of \$500 | 436.1525(1)(L) |
| CLASS B HOTEL | 436.1107(11) | Beer, Wine, Spirits, Mixed Spirit Drink | \$600 minimum fee: \$3 for each add'l bedroom in excess of 20 (no maximum fee stipulated); \$350 for each add'l bar | 436.1525(1)(m) |
| CLASS G-1 | 436.1107(3) | Beer, Wine, Spirits Mixed Spirit Drink | \$1,000 golf courses selling beer, wine and spirits | 436.1525(w) |
| CLASS G-2 | 436.1107(4) | Beer, Wine | \$500 golf courses selling beer and wine | 436.1525(x) |
| RESORT | 436.1531(2),(3) | Beer, Wine, Spirits Mixed Spirit Drink | \$20,000 initial fee only. Renewal fee is at regular on-premise rate | 436.1525(2) |
| TAVERNS | 436.1113(1) | Beer, Wine | \$250 selling beer and wine for consumption on premise only | 436.1525(1)(n) |
| SPECIAL LICENSES (PER DAY) | 436.1111(11) | Beer, Wine, Spirits, Mixed Spirit Drink | \$25/\$50 fee per day is \$50.00 unless such license or permit is issued to a bonafide non-profit association that has been in existence for 1 year then the fee is \$25.00. | 436.1525(1)(r) |
| AIRLINE | 436.1537(i) & R436.1147 | Beer, Wine, Spirits, Mixed Spirit Drink | \$600 per airline | 436.1525(1)(s) |
| WATERCRAFT | 436.1537(i) & R436.1145 | Beer, Wine, Spirits, Mixed Spirit Drink | \$100 minimum each location; \$1 per passenger capacity not to exceed \$500 | 436.1525(1)(i) |
| DINING CARS/RAILROAD or PULLMAN CARS | 436.1537(i) | Beer, Wine, Spirits, Mixed Spirit Drink | \$100 per train | 436.1525(1)(g) |

*All citations refer to the Michigan Compiled Laws or the administrative rules of the Liquor Control Commission contained in the Michigan Administrative Code.

**All retail licenses that are authorized to sell spirits for consumption on and /or off the premises on Sunday after 12:00 noon, add an additional 15% to the total on-premise or off-premise license fee only. All retail licenses that are authorized to sell spirits for consumption on and/or off the premises on Sunday between 7:00 a.m. and 12:00 noon, add an additional \$160.00 to the license fee.

CURRENT LICENSE FEES *(continued)*
Michigan Liquor Control Code, P.A. 58 of 1991

| TYPE OF LICENSE | MLCA CITATION* (DEFINITION) | LICENSEE FEE & DEFINITION | MLCA CITATION* (LICENSEE FEE) |
|--|--------------------------------|--|----------------------------------|
| MANUFACTURERS (MICHIGAN) | | | |
| MANUFACTURER OF SPIRITS | 436.1109(1) | \$1,000 not including makers/blenders/rectifiers of wine containing 21% alcohol or less | 436.1525(1)(a) |
| BREWER | 436.1105(11) | \$50 for the first 15,000 barrels produced. If over 15,000 barrels, then \$50 per 1,000 barrels (including fractions) not to exceed \$1,000 | 436.1525(1)(b) |
| MICRO BREWER | 436.1109(3) | \$50 for the first 15,000 barrels produced. If over 15,000 barrels, then \$50 per 1,000 barrels (including fractions) not to exceed \$1,000 (60,000 barrels per year maximum produced) | 436.1525(1)(b) |
| WINE MAKER | 436.1113(9) | \$100 including makers, blenders, and rectifiers of wine 21% or less alcohol by volume | 436.1525(1)(d) |
| SMALL WINE MAKER | 436.1111(10) | \$25 50,000 gallons or less produced per calendar year | 436.1525(1)(d) |
| SMALL DISTILLER | 436.1111(9) | \$100 60,000 gallons or less of spirits produced annually | 436.1525(z) |
| BRANDY MANUFACTURER | 436.1105(10) | \$100 licensed to manufacture, blend or rectify brandy only | 436.1525(1)(t) |
| MIXED SPIRIT DRINK MANUFACTURER | 436.1109(6) | \$100 licensed to manufacture mixed spirit drink and sell to wholesalers | 436.1525(1)(u) |
| BREW PUB | 436.1105(12) | \$100 license must be issued in conjunction with a Class C, Tavern, Class A Hotel, or Class B Hotel: not more than 18,000 barrels of beer per year total at five (5) allowable locations | 436.1525(1)(v) |
| WHOLESALE & OTHER MISC. | | | |
| WHOLESALE OF BEER, WINE AND MIXED SPIRIT DRINK | 436.1113(7) | \$300 for first motor vehicle; \$50 for each add'l motor vehicle used in delivery to retail licensees | 436.1525(1)(h) |
| OUT STATE SELLER OF WINE | 436.1109(10) | \$300 for delivering or selling wine in Michigan | 436.1525(1)(e) |
| OUT STATE SELLER OF BEER | 436.1109(8) | \$1,000 for delivering or selling beer in Michigan | 436.1525(1)(c) |
| OUT STATE SELLER OF MIXED SPIRIT DRINK | 436.1109(9) | \$300 for delivering or selling mixed spirit drink in Michigan | 436.1525(1)(f) |
| DIRECT SHIPPER LICENSE | 436.1203 | \$100 to ship domestic wine directly to Michigan consumers; not more than 13,500 liters of wine, in total, per calendar year | 436.1203(10) |
| WAREHOUSER | 436.1113(6) | \$50 minimum fee for each warehouse; a larger fee may be fixed by the Liquor Control Commission | 436.1525(1)(q) |
| VENDOR REPRESENTATIVE | R436.1001(x) | \$50 established by the Liquor Control Commission | R436.1853 |
| SALESPERSON | R436.1001(s) | \$35 established by the Liquor Control Commission | R436.1853 |
| LIMITED ALCOHOL BUYER | R436.1813 | \$10 established by the Liquor Control Commission | R436.1813 |

*All citations refer to the Michigan Compiled Laws or the administrative rules of the Liquor Control Commission contained in the Michigan Administrative Code.

HISTORY OF LICENSE FEES

Following is the history of changes to license fees since PA 8 of 1933 (Extra Session), now recodified as PA 58 of 1998. Public Acts indicated below are provided for historical reference:

Manufacturers of Spirits:

\$5,000 (PA 8, 1933 Ex. Sess.); \$1,000 (PA 111 of 1941); \$5,000 (PA 133 of 1945); \$10,000 (PA 417 of 1976);
\$1,000 (PA 76 of 2002)

Small Distiller:

\$100 (PA218, 2008)

Manufacturers of Beer:

\$50 per 1,000 barrels, minimum fee \$1,000 (PA 8, 1933 Ex. Sess.); \$50 per 1,000 barrels, maximum fee \$100 (PA 141 of 1973); \$50 for first 15,000 barrels; for over 15,000: \$50 per 1,000 barrels, maximum fee \$1,000, plus \$50 per vehicle (PA 417 of 1976)

Outstate Seller of Beer:

\$100 (PA 219 of 1951); \$1,000 (PA 417 of 1976)

Winemakers:

\$250 (PA 8, 1933 Ex. Sess.); \$500 (PA 133 of 1945); \$1,000 (PA 417 of 1976); \$100 (PA 123 of 1985)

Small Wine Maker:

\$250 (PA 126 of 1978); \$25 (PA 123 of 1985)

Outstate Seller of Wine:

\$100 (PA 72 of 1954); \$300 (PA 417 of 1976)

Outstate Seller of Mixed Spirit Drink:

\$300 (PA 118 of 1989)

Direct Shipper:

\$100 (PA 682 of 2006)

Wholesaler:

\$100 (PA 8, 1933 Ex. Sess.); \$100 plus \$50 each additional vehicle (PA 133 of 1945); \$300 plus \$50 each additional vehicle (PA 417 of 1976)

Brandy Manufacturer:

\$250 (PA 153 of 1981); \$100 (PA 123 of 1985)

Mixed Spirit Drink Manufacturer:

\$100 (PA 118 of 1989)

Brewpub:

\$100 (PA 300 of 1992)

SDM:

\$25 (PA 8, 1933 Ex. Sess.); \$50 (PA 219 of 1951); \$100 (PA 417 of 1976)

Wine Auction License:

\$50,000 (PA 175 of 2010)

SDD:

\$50 for over 10,000 population, \$25 for under 10,000 population (PA 133 of 1945); \$75 plus \$1.50 for each \$1,000 sales in excess of \$25,000 (PA 219 of 1951); \$150 plus \$3.00 for each \$1,000 of sales in excess of \$25,000 (PA 417 of 1976)

HISTORY OF LICENSE FEES *(continued)*

"A" Hotels:

\$150, \$1.00 each bedroom over 20, \$500 maximum (PA 8, 1933 Ex. Sess.); \$250, \$1.00 each bedroom over 20, \$500 maximum (PA 417 of 1976)

"B" Hotels:

\$300, \$2.00 each bedroom over 20, \$1,000 maximum (PA 8, 1933 Ex. Sess.); \$300, \$2.00 each bedroom over 20, \$1,000 maximum, \$250 added bar (PA 281 of 1937); \$500, \$2.00 each bedroom over 20, \$1,000 maximum, \$250 added bar (PA 219 of 1951); \$600, \$3.00 each bedroom over 20, \$350 added bar (PA 417 of 1976)

Taverns:

\$100 (PA 8, 1933 Ex. Sess.); \$150 (PA 281 of 1937); \$250 (PA 417 of 1976)

Class "C":

\$500 (PA 8, 1933 Ex. Sess.); \$500, \$250 added bar (PA 219 of 1951); \$600, \$350 added bar, \$100 for each added bar in concession stands operated by non-profit organizations in municipally-owned facilities (PA 417 of 1976)

Class "G-1":

\$1000 (PA 58 of 1998); golf course selling beer, wine and spirits.

Class "G-2":

\$500 (PA 58 of 1998); golf course selling beer and wine only.

Nonpublic Continuing Care Retirement Center:

\$600 (PA 213 of 2010)

Clubs:

\$100, \$1.00 each member over 150, \$500 maximum (PA 8, 1933 Ex. Sess.); \$300, \$1.00 each member over 150, \$750 maximum (PA 417 of 1976)

Trains:

\$25 per car (PA 8, 1933 Ex. Sess.); \$50 per car (PA 133 of 1945); \$100 per train (PA 417 of 1976)

Watercraft:

\$50 minimum plus \$1.00 per passenger, \$500 maximum (PA 8, 1933 Ex. Sess.); \$100 minimum plus \$1.00 per passenger, \$500 maximum (PA 417 of 1976).

Warehouse:

Fixed by Commission, \$25 minimum (PA 8, 1933 Ex. Sess.); fixed by Commission, \$50 minimum (PA 417 of 1976)

Special Licenses:

\$2.00-\$5.00 per day (PA 8, 1933 Ex. Sess.); \$25 per day, \$250 annual fee (PA 133 of 1945); \$25 per day, no more than three per year (PA 219 of 1951); \$25 per day, \$15 if in existence for one year, no more than five per year (PA 216 of 1952); \$50 per day, \$25 if in existence for one year, no more than five per year (PA 417 of 1976)

Aircraft:

Fixed by Commission (PA 8, 1933 Ex. Sess.); \$50 per plane (PA 219 of 1951); \$100 per plane (PA 417 of 1976); \$600 per airline (PA 192 of 1986)

**SUMMARY OF VIOLATION DISPOSITIONS
For Calendar Year 2014**

| Charge | Hearings Held | | Acknowledgements | Nolle Prosequi | TOTAL |
|---|---------------|-----------|------------------|-------------------|-------|
| | Responsible | Dismissed | | | |
| RETAIL LICENSES | | | | | |
| Sell, furnish to or allow person under 21 to consume | 177 | 7 | 406 | 8 | 598 |
| Sell, serve to or allow intoxicated person to consume or loiter | 36 | 10 | 16 | 8 | 70 |
| Licensee or employee intoxicated on premise | 8 | 1 | 7 | 0 | 16 |
| Operation other than legal hours | 6 | 0 | 8 | 3 | 17 |
| Selling before noon on Sunday | 0 | 0 | 0 | 0 | 0 |
| Controlled substances/ drug paraphernalia | 34 | 0 | 7 | 0 | 41 |
| Licensee or employee engaged in or convicted of an illegal act | 80 | 24 | 48 | 2 | 154 |
| Illegally obtain or transfer license | 18 | 0 | 22 | 2 | 42 |
| Sales or services to non-members by clubs | 0 | 0 | 10 | 0 | 10 |
| Adulterated or misbranded spirits | 4 | 0 | 4 | 1 | 9 |
| Employ person under 18 years of age | 2 | 0 | 1 | 0 | 3 |
| Failure to cooperate with law officers | 20 | 3 | 10 | 0 | 33 |
| Gambling or possession of gaming equipment | 5 | 0 | 10 | 0 | 15 |
| Gambling or possession of video-type equipment | 2 | 0 | 2 | 0 | 4 |
| Add or drop space without permission | 1 | 0 | 5 | 0 | 6 |

SUMMARY OF VIOLATION DISPOSITIONS *(continued)*
For Calendar Year 2014

| Charge | Hearings Held | | | Nolle Prosequi | TOTAL |
|--|---------------|-----------|-----------------|-------------------|-------------|
| | Responsible | Dismissed | Acknowledgement | | |
| RETAIL LICENSES (CONTINUED) | | | | | |
| Selling or purchasing on credit | 3 | 0 | 1 | 0 | 4 |
| Purchase from unauthorized source | 13 | 0 | 8 | 0 | 21 |
| Allow alcoholic liquor sold for on-premise consumption to be removed | 2 | 1 | 1 | 1 | 5 |
| Dancing or entertainment without permission | 2 | 0 | 3 | 0 | 5 |
| Receive aid or assistance from wholesaler | 0 | 0 | 0 | 0 | 0 |
| Nudity, prohibited sexual acts | 1 | 0 | 0 | 0 | 1 |
| NSF checks | 301 | 31 | 440 | 15 | 787 |
| Miscellaneous - retail | 99 | 17 | 113 | 16 | 245 |
| Failure to comply with Licensing Order-Server Training Requirements | 50 | 4 | 119 | 5 | 178 |
| Date of alleged violation | 0 | 0 | 2 | 3 | 5 |
| TOTAL | 864 | 98 | 1243 | 64 | 2269 |
| NON-RETAIL LICENSES | | | | | |
| Selling or purchasing on credit | 0 | 0 | 0 | 0 | 0 |
| Receive aid or assistance from retailer | 1 | 2 | 3 | 0 | 6 |
| Give aid or assistance | 2 | 1 | 3 | 0 | 6 |
| Failure to file required reports | 8 | 0 | 3 | 1 | 12 |
| Violation of territorial agreements | 0 | 0 | 0 | 0 | 0 |
| Sale or importation of non-approved products | 1 | 0 | 3 | 0 | 4 |
| Non-retail licensee convicted of illegal act | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous - non-retail | 0 | 0 | 1 | 1 | 2 |
| TOTAL | 12 | 3 | 13 | 2 | 30 |

DISPOSITION OF VIOLATION CASES
Selected Statistics for Calendar Years 2014 and 2013

| VIOLATION ACTIVITY | 2014 | 2013 | %INC/(DEC) |
|--|-------------|-------------|-------------------|
| VIOLATION HEARINGS HELD* | 848 | 808 | 4.9 |
| TOTAL NUMBER LICENSES PENALIZED | 1,973 | 1,923 | 2.6 |
| Hearings (orders) | 779 | 706 | 10.3 |
| Acknowledgements (orders) | 1,194 | 1,217 | (1.9) |
| TOTAL NUMBER CASES DISMISSED | 149 | 194 | (23.2) |
| Hearing Commissioner | 104 | 133 | (21.8) |
| Nolle Prosequi | 45 | 61 | (26.2) |
| TOTAL PENALTIES-SELECTED STATISTICS | | | |
| Licenses Revoked | 4 | 7 | (42.9) |
| Licenses Revoked/Terminated Unless Transferred | 3 | 1 | 200.0 |
| Licensed Establishments Suspended | 16 | 17 | (5.9) |
| Total Days of Suspension Ordered | 79 | 98 | (19.4) |
| Licensed Establishments Fined | 1,943 | 1,858 | 4.6 |
| Total Fines Assessed (dollars) | \$677,388 | \$635,666 | 6.6 |
| VIOLATIONS SUBMITTED | | | |
| MLCC Enforcement Division | 1,646 | 1,603 | 2.7 |
| Michigan State Police | 20 | 39 | (48.7) |
| Sheriff Department | 123 | 120 | 2.5 |
| Detroit Police Department | 91 | 102 | (10.8) |
| Joint Reports | 5 | 2 | 150.0 |
| All Other Police Departments | 266 | 334 | (20.4) |
| VIOLATION APPEAL HEARINGS** | | | |
| Appeal Hearings Held | 9 | 12 | (25.0) |
| Appeal Decisions | 6 | 10 | (40.0) |
| Affirmed | 1 | 4 | (75.0) |
| Modified | 1 | 5 | (80.0) |
| Rescinded | 0 | 1 | (100.0) |
| Remanded | 4 | 0 | 400.0 |
| PENALTY HEARINGS [MCL436.1903(1)] | 8 | 12 | (33.3) |

Notes:

*Fiscal year 2014 violation hearings held may not represent final totals. Fiscal year 2013 totals are different from those figures previously published as they do represent final totals.

**Dispositions may not add due to reporting times.