Beer - Wine - Mixed Spirits

The wholesaler market for beer, wine and mixed spirit drinks is a franchised market in Michigan. Territorial agreements are made between supplier and wholesaler to cover the specific geographic areas of the state.

Tax Rate by Type of Alcohol Beverage

Beer---------- $ 6.30 per 31 gallon barrel, pro-rated

Wine---------- $ .135 per liter (16% alcohol or less by volume)
$ .20 per liter (more than 16% alcohol by volume)

Mixed Spirit Drinks-----$ .48 per liter

2003-2012 Michigan Apparent Per Capita Alcohol Beverage Consumption in Gallons

Year	*Population (Estimated)*	*Beer*	*Spirits*	*Wine*	*Mixed Spirit Drinks*
2003	**10,080,000**	**20.92**	**1.37**	**1.61**	**0.03**
2004	**10,113,000**	**20.87**	**1.42**	**1.71**	**0.03**
2005	**10,121,000**	**20.59**	**1.44**	**1.72**	**0.03**
2006	**10,096,000**	**20.41**	**1.48**	**1.78**	**0.02**
2007	**10,072,000**	**20.28**	**1.52**	**1.87**	**0.03**
2008	**10,003,422**	**20.46**	**1.55**	**1.92**	**0.02**
2009	**9,970,000**	**20.10**	**1.58**	**1.94**	**0.02**
2010	**9,884,000**	**20.22**	**1.61**	**2.12**	**0.03**
2011	**9,876,000**	**19.62**	**1.65**	**2.18**	**0.03**
2012	**9,883,000**	**19.82**	**1.68**	**2.25**	**0.03**

Per Capita Consumption

Apparent per capita consumption (volume consumed divided by the estimated population) is often used to determine consumer preferences among the types of alcohol beverages as well as being associated with public health and safety statistics.

For the last several years, Michigan parallels the national trend to consume more wine and distilled spirits. Wine consumption has increased possibly due in part to reaction to recent medical research findings of health benefits with moderate wine consumption. Distilled spirits consumption has increased due to strong brand loyalty among young adults. Women in particular prefer the taste of wine and distilled spirits to beer.

MLCC TAX AND SALES STATISTICS

Collection of Taxes

	2011-12	2010-11	Increase/ (Decrease)
Beer	$39,726,452	$38,892,673	$ 833,779
Wine	11,101,232	10,801,359	299,873
MSD*	515,800	471,870	43,930
TOTAL	$51,343,484	$50,165,902	$1,177,582

Sales in Barrels/Liters

	2011-12	2010-11	Increase/ (Decrease)
Barrels of Beer	6,318,395	6,250,673	67,722
Liters of Wine	84,253,865	81,504,221	2,749,644
Liters of MSD*	1,076,369	954,712	121,657

* Mixed Spirit Drinks