

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

	<u>2012</u>	<u>2011</u>	<u>Difference</u>	
<u>Receipts:</u>				
Distilled Spirits	\$ 1,619,166	\$ 1,524,607	\$ 94,559	6.2 %
Wine	536,132	491,560	44,572	9.1
Beer	685,795	628,799	56,996	9.1
Cigarettes	34,284,437	30,621,552	3,662,885	12.0
Other Tobacco Products (1)	2,826,410	920,704	1,905,706	100.0 +
Fines/Offer in Compromise	-	-	-	0.0
Alcohol License Fees	-	725	(725)	(100.0)
Alcohol Permits	231,540	116,140	115,400	99.4
Other Tobacco Products License Fees	1,250	500	750	100.0 +
Miscellaneous Alcohol	200	2,200	(2,000)	(90.9)
Miscellaneous Tobacco	52,230	142,193	(89,963)	(63.3)
	<u>\$ 40,237,160</u>	<u>\$ 34,448,980</u>	<u>\$ 5,788,180</u>	<u>16.8 %</u>

	<u>Fiscal Year to Date</u>		<u>Difference</u>	
	<u>2013</u>	<u>2012</u>		
<u>Receipts:</u>				
Distilled Spirits	\$ 5,230,599	\$ 5,242,917	\$ (12,318)	(0.2) %
Wine	1,982,316	1,895,358	86,958	4.6
Beer	3,184,878	3,183,799	1,080	0.03
Cigarettes	141,398,117	148,975,109	(7,576,992)	(5.1)
Other Tobacco Products (1)	12,459,326	4,361,519	8,097,807	100.0 +
Fines/Offer in Compromise	-	200	(200)	(100.0)
Alcohol License Fees	15,253	13,625	1,628	11.9
Alcohol Permits	861,025	889,625	(28,600)	(3.2)
Other Tobacco Products License Fees	4,250	2,500	1,750	70.0
Miscellaneous Alcohol	5,600	14,010	(8,410)	(60.0)
Miscellaneous Tobacco (2)	2,281,904	692,459	1,589,445	100.0 +
	<u>167,423,268</u>	<u>165,271,121</u>	<u>2,152,147</u>	<u>1.3 %</u>
<u>Less Distribution:</u>				
Budget Restoration Fund	5,000,000	-	5,000,000	100.0 %
General Fund	<u>\$ 162,423,268</u>	<u>\$ 165,271,121</u>	<u>\$ (2,847,853)</u>	<u>(1.7) %</u>

(1) Senate Bill 1302 increased various tax rates on Other Tobacco Products (OTP) for fiscal year 2013.

(2) Variance is a result of the imposed Floor Tax on OTP for fiscal year 2013 (SB1302).