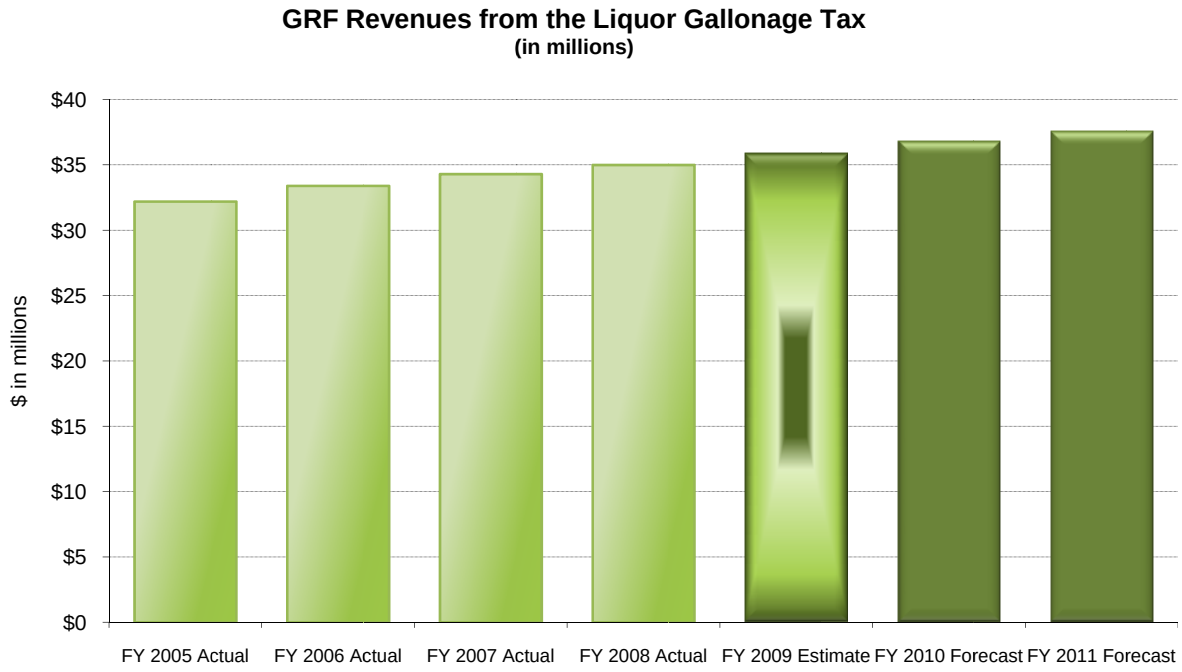
Liquor Gallonage Tax



	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimate	FY 2010 Forecast	FY 2011 Forecast
Revenue	$32.2	$33.4	$34.3	$35.0	$35.9	$36.8	$37.6
Growth	4.2%	3.7%	2.7%	2.0%	2.6%	2.5%	2.2%

The liquor gallonage tax is levied at the rate of $3.38 per gallon of spirituous liquor. This is the equivalent of 57.6 cents per standard 750 ml bottle. Revenue from this tax is deposited into the GRF.

The forecast of liquor gallonage tax receipts is based on trend analysis of wholesale and retail gallonage sales of liquor in Ohio. The market share for spirits has been growing at the expense of beer sales, while sales of wine have been steady or increasing slightly. A thriving cocktail culture, a larger selection of liquor brands, increased cultural acceptance, and increased advertising expenditures have all contributed to a steady growth in liquor gallonage tax revenues.