

LIQUOR ENTERPRISE FUND REPORT OF OPERATIONS

FISCAL YEAR 2023



ALCOHOLIC
BEVERAGE
CONTROL
DIVISION
MONTANA





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MESSAGE FROM THE ADMINISTRATOR

Montana's Alcoholic Beverage Control Division (ABCD) had another outstanding year in Fiscal Year 2023 (FY23). Our sales topped \$207 million and equated to 1,085,816 cases shipped last year. These numbers demonstrated how hard the division's distribution staff worked to meet the needs of the 95 agency liquor stores and almost 1,600 all-beverage licensees. We were lucky to get one additional FTE that will help to make sure the inventory system runs as smoothly as possible so the warehouse crew does not face interruptions in fulfilling orders.

Licensing staff worked tirelessly to provide excellent customer service in meeting the needs of the over 2,300 on-premises, 907 off-premises, 1,887 manufacturer, and 44 wholesaler licensees. The June renewal process went smoothly, with the largest percentage of online license renewals ever recorded.

The Outreach and Education Unit (O&E) continues to work with new licensees to ensure they understand the rules and requirements of their licenses, training them on responsible alcohol sales and service, while teaching law enforcement cadets about alcohol law. After the legislative session, the O&E Unit hosted Town Hall meetings to help spread the word about the changes.

The division navigated a record number of alcohol related bills this past legislative session and is now working diligently to update ABCD's system, forms and rules to ensure the new laws and changes are administered as smoothly as possible for both licensees and applicants.

ABCD will break ground on a roughly 30,000 square foot warehouse expansion in the coming months and look forward to being able to continue to meet the demands of Montana consumers.

These are just some of the highlights of the division's busy and successful year. ABCD will continue to strive to be a partner with industry and work together to help keep Montana's alcohol industry thriving while protecting public health and safety.

Becky Schlauch, Administrator



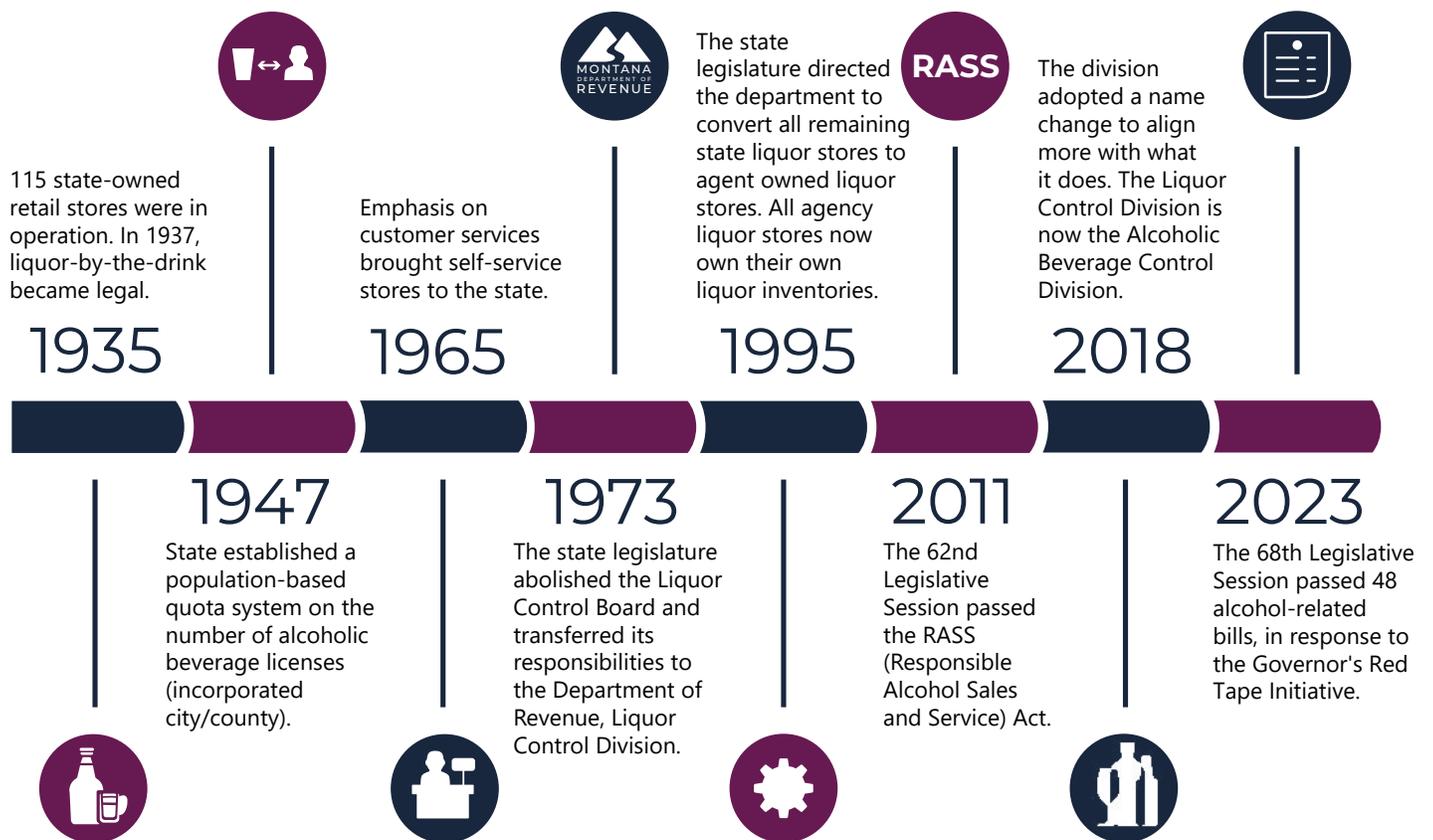
MONTANA HISTORY OF ALCOHOL BEVERAGE CONTROL

When Prohibition was repealed in 1933, U.S. citizens became responsible for determining how to regulate alcoholic beverages. They decided, by jurisdiction, how they could best balance individual freedom with the social risk and public costs of alcoholic beverage consumption.

The result was all U.S. states now have some type of governmental control over the sales and distribution of alcoholic beverages.

Now 90 years later, those jurisdictions that chose to operate under the control system, continue to do so today, except for the state of Washington.

The control system has withstood the test of time because it is fundamentally sound. It is flexible enough to adapt and evolve to meet the changing demands of consumers.



HOW THE MONTANA CONTROL MODEL WORKS

By participating in the marketplace, control jurisdictions are able to:

- serve their citizens with a broader and more flexible range of policy options.
- promote moderation in the consumption of alcoholic beverages and reduce alcohol abuse.
- operate solely on the revenue derived from the alcoholic beverage sales in its jurisdiction.

No property, state, or other local taxes are used to support the alcohol control distribution system operations.

Montana is proud to be a control distribution jurisdiction.

Montana's Alcoholic Beverage Control Division continues to evolve, optimizing the benefits of being a control jurisdiction, while improving wholesale and customer service to its consumers.

OUR MISSION

"To provide effective and efficient administration of the Montana Alcoholic Beverage Code with an emphasis in customer service and public safety by applying uniform and fair regulations while ensuring an orderly system for the convenient distribution and responsible consumption of alcoholic beverages."

The Alcoholic Beverage Licensing and Compliance team

works to protect the welfare and safety of the public by regulating alcoholic beverage licensing laws in a uniform and fair manner.

The Liquor Distribution team team efficiently maintains a regulated channel of distribution, with an emphasis on customer service. The team strives to fulfill the public demand for distilled spirits and fortified wine through agency liquor stores.



BENEFITS OF THE CONTROL MODEL

A Major Source of Revenue

Alcoholic beverage sales provide a source of revenue to the State of Montana (\$76.6 million in taxes, profits, and revenue in FY2023, up from \$73.4 million in FY22). The state uses this revenue to help fund state-government operations and to support several government programs. Control jurisdictions, on average, generate more revenue per capita on the products controlled than do license states.

Support of Alcohol Programs

The Department of Revenue distributes revenues from alcohol taxes (liquor, beer, wine, and hard cider) to the Department of Public Health and Human Services for the treatment, rehabilitation, and prevention of alcoholism and chemical dependency (\$12.2 million in FY23. See page 37).

Promote Moderation

Control systems promote moderation in consumption. Annual statistical data clearly shows per capita consumption of distilled spirits is lower in control states than in open states.

Improve Overall Safety

- The control state system continues to provide a regulatory environment that is better able to deter the ever-present risks and costs of alcohol abuse to the individual and the community.
- At one level, the uniform enforcement of applicable laws is far more effective in a control state where there are ordinarily fewer sales outlets, and more importantly, where the economic incentive to violate those laws is greatly reduced.
- At another level, the control system itself serves both as a visible symbol of the public commitment to moderation and as a vehicle for the promotion of alcohol education and awareness programs to support that commitment.

OUR FUNCTION

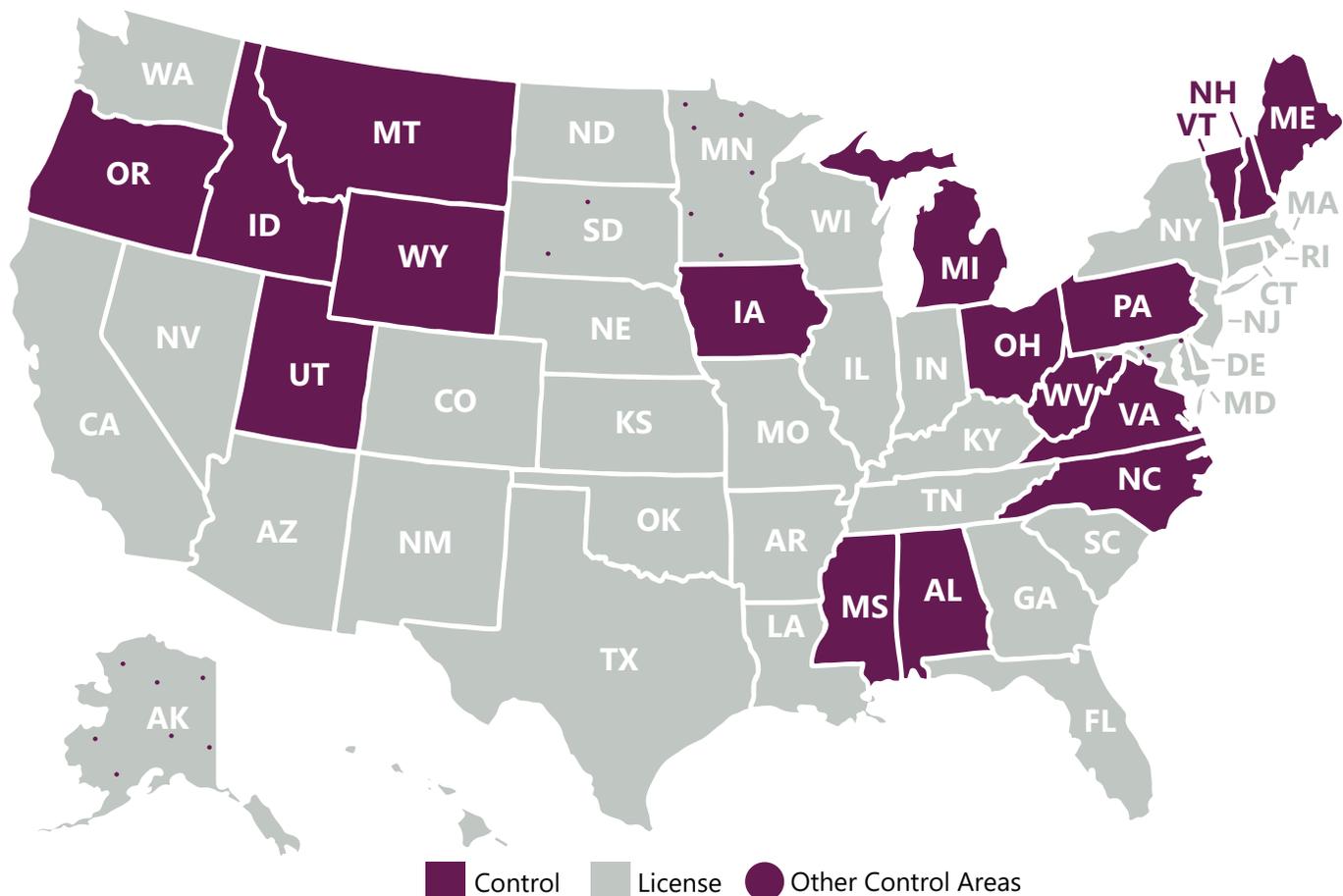
Montana, along with sixteen other states and some counties, is known as a control jurisdiction. These jurisdictions control the sale of distilled spirits and, in some cases, beer and wine, through government agencies at the wholesale and/or retail level.

As a control state, Montana believes moderation can be best achieved by controlling the consumption of alcohol, rather than by promoting or encouraging it. The purpose of control is to make distilled spirits available to those adults who choose to drink responsibly, but not to promote the sale of distilled spirits.

Residents in Montana are in good company; 25 percent of the U.S. Population operates under the control distribution system, where policies that support moderate and responsible consumption replace economic incentives. This means the proceeds from the sale of beverage alcohol go directly to the residents rather than to private sellers.

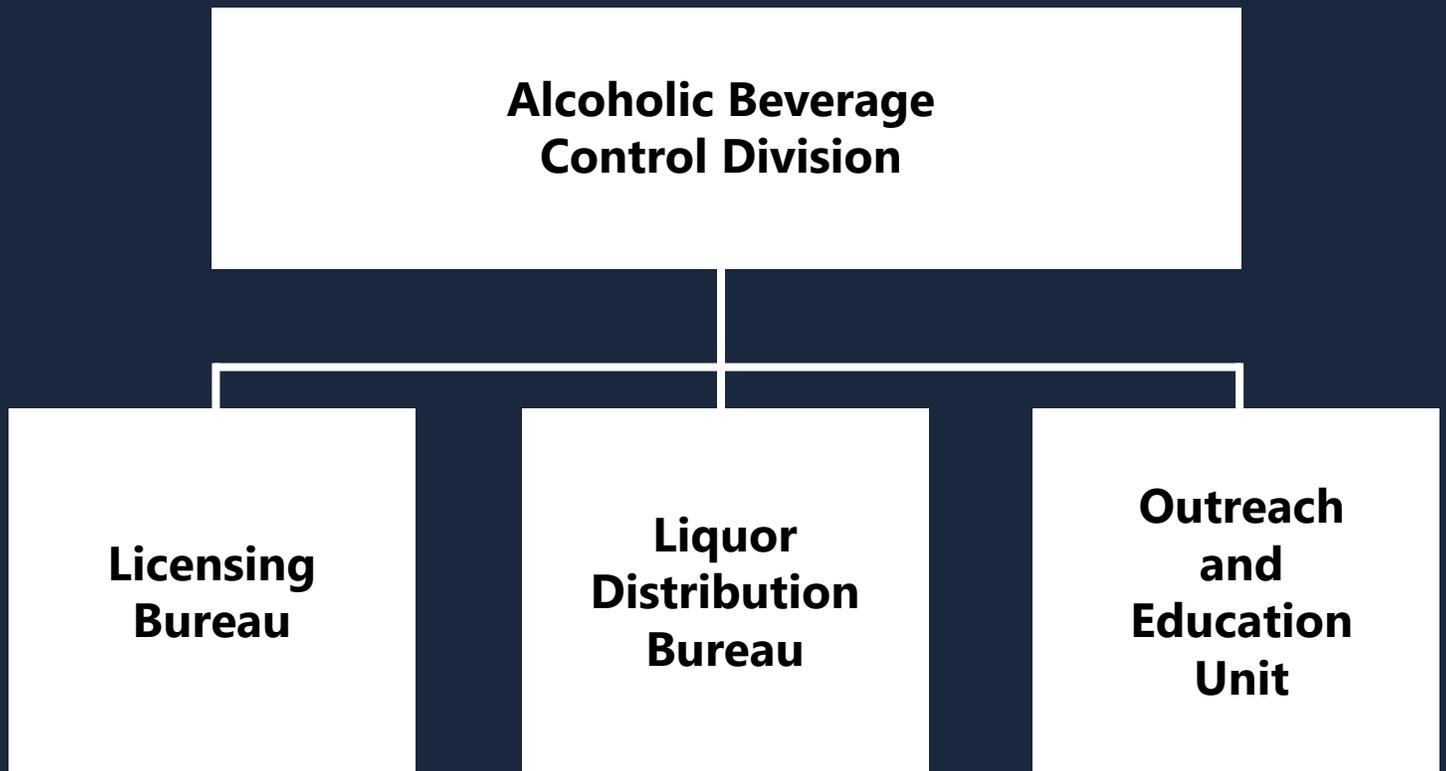
The control jurisdictions represent 25 percent of the nation's population and account for roughly 23 percent of its sales of distilled spirits.

STATES WITH CONTROL DISTRIBUTION SYSTEMS



ABCD STRUCTURE

Two bureaus and one unit make up the Alcoholic Beverage Control Division: the Licensing Bureau, the Liquor Distribution Bureau and the Outreach and Education Unit.



TAX AND LICENSE REVENUE

ALCOHOL TAX RATES

The pricing on distilled spirits and fortified wines includes both an excise tax and a license tax. The appropriate tax rate is determined by the total number of proof gallons the company manufactured, distilled, rectified, bottled, or processed and sold nationwide in the preceding calendar year. These are the rate schedules:

Liquor

Annual Production Level	Tax Rate
Liquor Excise Tax	
20,000 or less Proof Gallons	3.0%
20,001 - 50,000 Proof Gallons	8.0%
50,001 - 200,000 Proof Gallons	13.8%
Over 200,000 Proof Gallons	16.0%
Liquor License Tax	
50,000 or less Proof Gallons	2.0%
50,001 - 200,000 Proof Gallons	8.6%
Over 200,000 Proof Gallons	10.0%

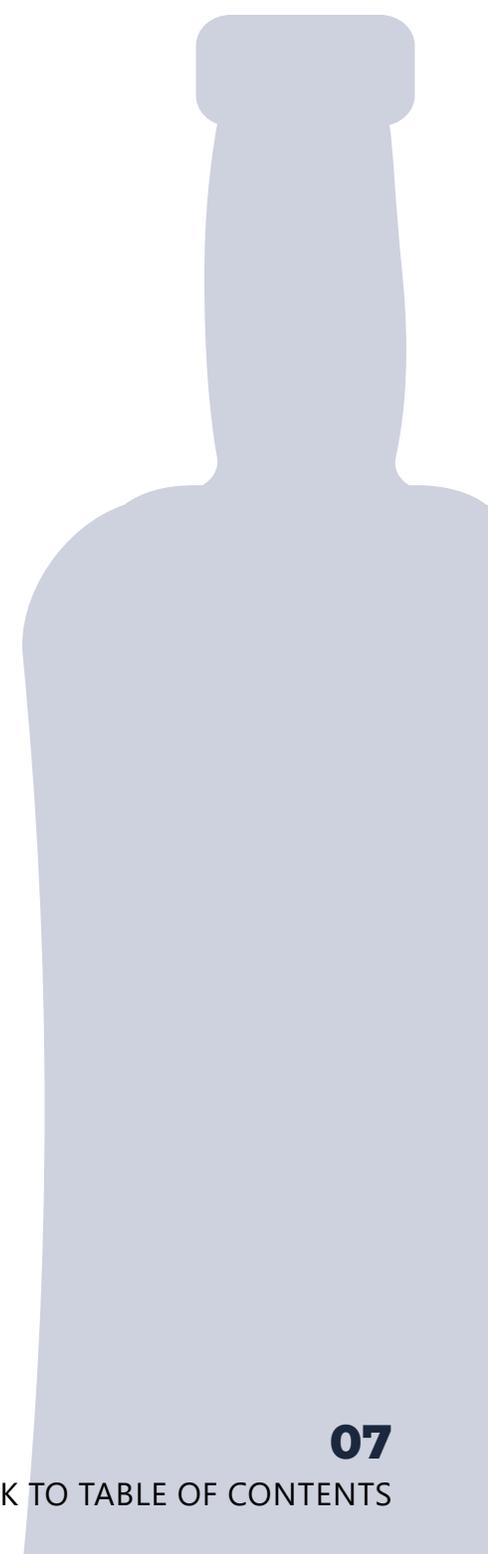
Beer

Based upon barrels of beer produced annually (barrel = 31 gallons)

Annual Production Level	Tax Rate
Up to 5,000 Barrels	\$1.30 per Barrel
5,001 - 10,000 Barrels	\$2.30 per Barrel
Over 10,000 Barrels	\$4.30 per Barrel

Wine/Hard Cider

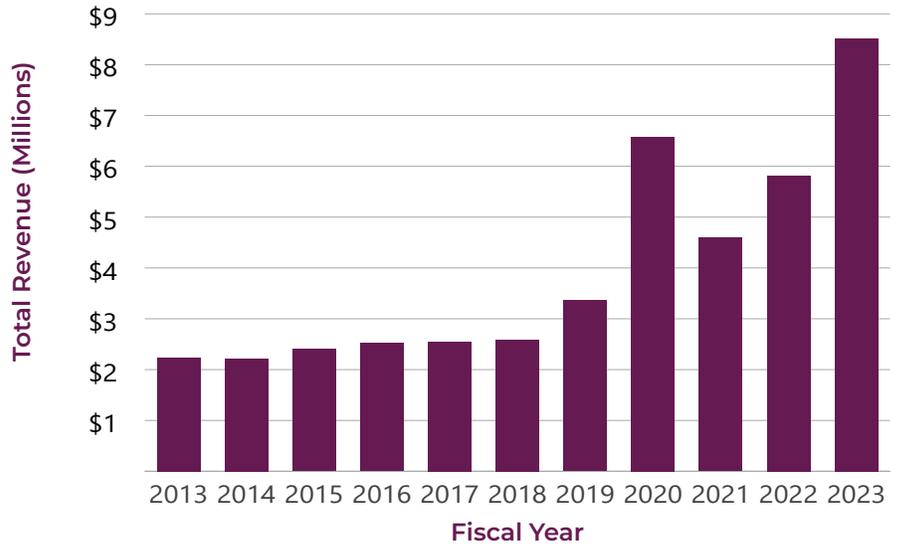
Annual Production Level	Tax Rate
Wine	27¢ per liter
Hard Cider	3.7¢ per liter



TAX AND LICENSE REVENUE

LICENSE, RENEWAL, AND VIOLATION REVENUE

Fiscal Year	Total Revenue
FY 2013	\$2,239,151
FY 2014	\$2,215,175
FY 2015	\$2,405,900
FY 2016	\$2,522,064
FY 2017	\$2,552,275
FY 2018	\$2,591,119
FY 2019*	\$3,362,884
FY 2020*	\$6,574,816
FY 2021*	\$4,593,785
FY 2022*	\$5,818,660
FY 2023*	\$8,514,184



* FYs 2019 - 2023 amounts include Competitive Bid License Revenues.

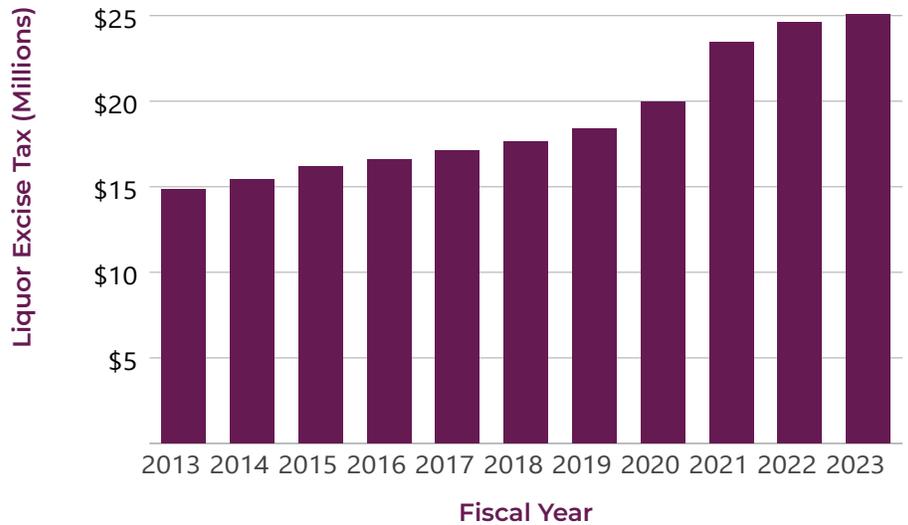


TAX AND LICENSE REVENUE

ALCOHOL TAX REVENUE

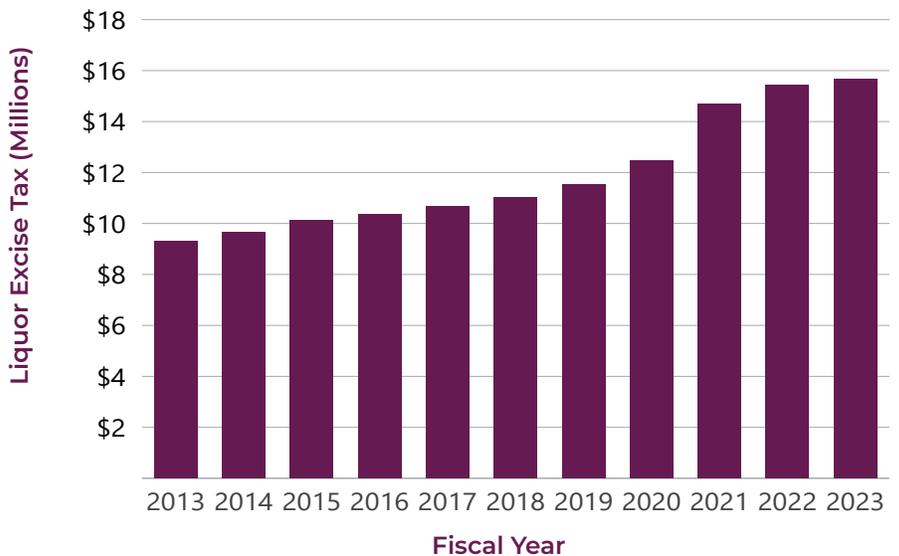
Liquor Excise Tax

Fiscal Year	Total Revenue
FY 2013	\$14,876,139
FY 2014	\$15,430,324
FY 2015	\$16,190,200
FY 2016	\$16,571,301
FY 2017	\$17,105,836
FY 2018	\$17,646,138
FY 2019	\$18,416,642
FY 2020	\$19,947,830
FY 2021	\$23,437,422
FY 2022	\$24,598,539
FY 2023	\$25,080,874



Liquor License Tax

Fiscal Year	Total Revenue
FY 2013	\$9,296,333
FY 2014	\$9,642,234
FY 2015	\$10,119,984
FY 2016	\$10,359,702
FY 2017	\$10,691,248
FY 2018	\$11,027,618
FY 2019	\$11,512,859
FY 2020	\$12,462,977
FY 2021	\$14,673,456
FY 2022	\$15,440,998
FY 2023	\$15,663,747

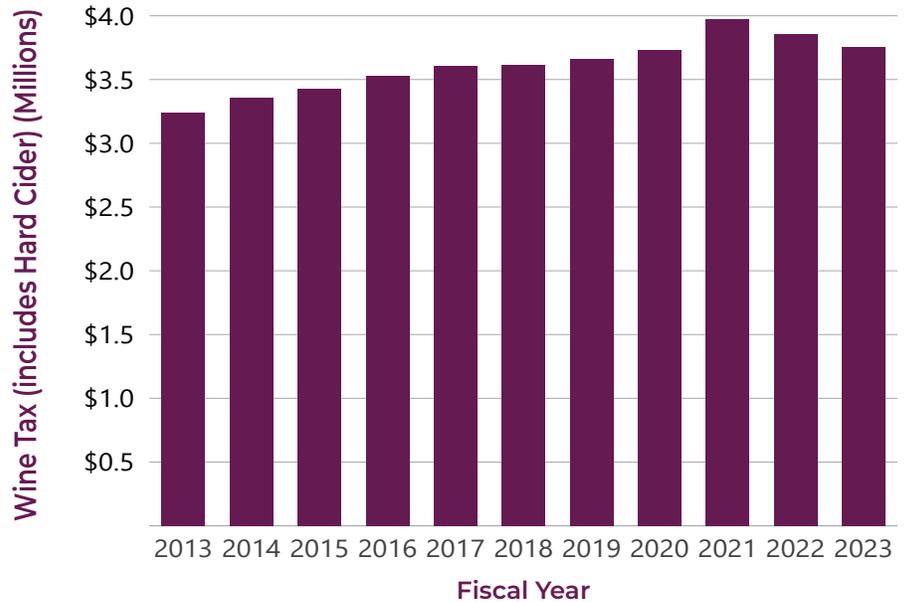


TAX AND LICENSE REVENUE

ALCOHOL TAX REVENUE

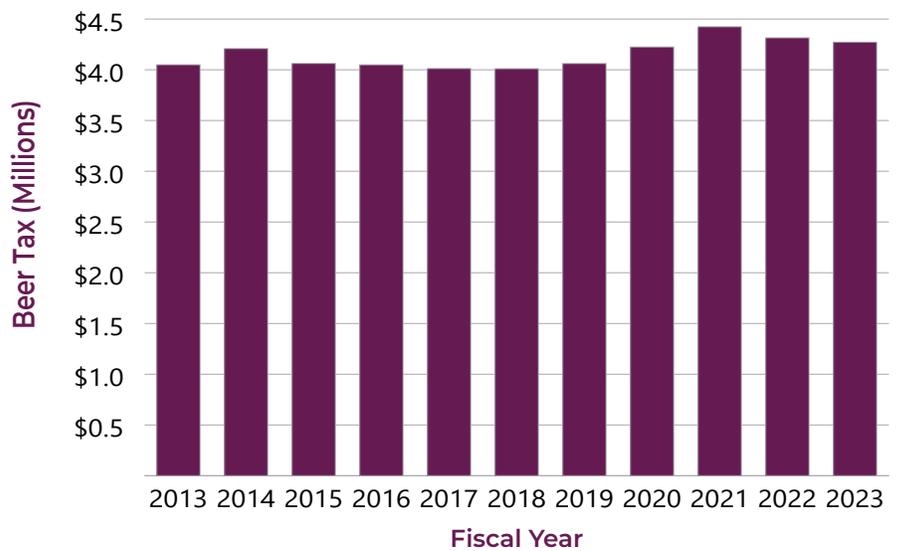
Wine Tax (includes Hard Cider)

Fiscal Year	Total Revenue
FY 2013	\$3,237,280
FY 2014	\$3,358,802
FY 2015	\$3,430,555
FY 2016	\$3,527,293
FY 2017	\$3,606,701
FY 2018	\$3,615,502
FY 2019	\$3,662,607
FY 2020	\$3,731,198
FY 2021	\$3,971,701
FY 2022	\$3,854,563
FY 2023	\$3,753,394



Beer Tax

Fiscal Year	Total Revenue
FY 2013	\$4,049,346
FY 2014	\$4,209,093
FY 2015	\$4,062,636
FY 2016	\$4,048,840
FY 2017	\$4,012,581
FY 2018	\$4,010,619
FY 2019	\$4,061,710
FY 2020	\$4,224,437
FY 2021	\$4,424,097
FY 2022	\$4,314,981
FY 2023	\$4,272,107



2023 LEGISLATIVE CHANGES

During the 2023 Legislative Session, 46 bills were passed that impacted the alcoholic beverage industry. Listed below is a brief description of each bill.

- HB 5** Provides the department an additional \$15,515,750 to complete a warehouse expansion project.
- HB 31** Revises alcoholic beverage laws related to academic brewer licenses; allows a unit of the Montana University System or a Montana community college that is part of a community college district the ability to apply for an academic brewer license; defines a postsecondary institution.
- HB 43** Revises alcohol laws relating to the death or incapacity of a licensee or owner of a license; provides requirements for certain parties to notify the department; provides for department rulemaking authority.
- HB 48** Revises alcohol laws relating to storage depots; allows distilleries, wineries, and breweries to maintain and operate storage depots; requires licensees to pay a fee for each licensed storage depot location.
- HB 49** Revises laws relating to beer wholesaler and table wine distributor agreements; requires a wholesaler to notify a beer importer of the filing of an agreement with the department; requires a table wine distributor to notify the supplier of a filing of an agreement with the department.
- HB 50** Revises alcohol laws to remove an exception in 16-4-105 that no longer applies to restaurant beer and wine licenses.
- HB 68** Revises laws relating to the sale of beer and wine licenses; creates retail beer and wine licenses by combining retail beer licenses with wine amendments; eliminates wine amendments; revises annual fees; revises golf course beer and wine licenses.
- HB 69** Revises alcoholic beverage laws relating to agency stores; revises laws relating to table wine; eliminates the phasing out of commission rates; clarifies hours of operation; revises laws related to payment for sales.
- HB 70** Revises alcohol laws pertaining to the renewal of licenses; revises the renewal statute to include licensees already subject to the statute; revises laws relating to the nonrenewal of a license by the department; revises laws relating to payment of annual renewal fees.

2023 LEGISLATIVE CHANGES

- HB 71** Revises alcoholic beverage laws relating to the transfer of licenses; allows the department to grant temporary operating authority to an applicant; allows for the transfer of alcoholic beverage inventory with a bona fide sale if certain conditions have been met; provides that the temporary operating authority may not exceed 180 days; provides for eligibility requirements.
- HB 72** Revises alcoholic beverage laws relating to restaurant beer and wine licenses; eliminates restaurant beer and wine license ownership restrictions; eliminates redundant provisions relating to the transfer of ownership, revises the payment deadline of the licensing fee; clarifies the number of seating licenses that may be issued.
- HB 95** Generally revises alcoholic beverage laws; revises wholesaler laws; revises requirements by the Department of Revenue; removes references to malt liquors; revises laws relating to the conveyance of alcoholic beverages; revises laws relating to payment by retail licensees to brewers, beer importers, or wholesalers; updates language relating to refilling liquor bottles; revises laws relating to raffles or auctions; revises laws relating to referencing applicable federal laws; revises laws relating to shipments by common carriers; revises laws relating to table wine.
- HB 96** Revises alcoholic beverages laws relating to the examination of licensed premises; includes additional licensees in the examination process.
- HB 97** Generally revises alcoholic beverage laws; revises laws related to price reduction for quantity sales of liquor; revises alcohol licenses pertaining to golf courses; revises laws related to liquor store agents and table wine; revises definitions; provides rulemaking authority.
- HB 98** Revises airport alcoholic beverages licenses relating to premises suitability; revises requirements for airport alcohol licenses; requires safeguards.
- HB 120** Allows the Department of Revenue to allow alcoholic beverage manufacturer trade shows; allows alcoholic beverage manufacturers to showcase products at trade shows.
- HB 123** Prohibits the prospecting of certain retail alcoholic beverage licenses; requires 1 year of use prior to transferring a license; provides exceptions in the event of death or circumstances reasonably beyond the control of the licensee.
- HB 124** Revises the collection of taxes on beer, wine, and hard cider from monthly to quarterly.

2023 LEGISLATIVE CHANGES

- HB 127** Creates a combined beer wholesaler and table wine distributor license; eliminates separate beer wholesaler and table wine distributor licenses.
- HB 144** Revises alcohol license laws related to the competitive bidding process; allows the Department of Revenue to publish the availability of more than one license until the quota has been reached; revising requirements regarding the competitive bidding process.
- HB 145** Reduces the period for a moratorium when denied an alcohol license application.
- HB 155** Revises laws relating to certain ownership interest license transfers.
- HB 157** Revises laws relating to the Department of Revenue's operations and duties; revises the definition of "table wine"; clarifies language relating to the sale of liquor; revises laws relating to the preparation of alcohol; revises laws relating to withdrawal of liquor from the regular warehouse inventory.
- HB 160** Removes the restriction that a retail licenses may not display or permit to be displayed beer advertising on the exterior of buildings adjacent to the licensee's premises.
- HB 164** Allows beer and wine licensees to obtain a catering endorsement without having to be engaged primarily in the business of providing meals; provides that concessionaires may not sponsor catered events.
- HB 166** Eliminates specific examples of seasonal businesses; provides for a 1-year nonuse period if the licensee notifies the Department of Revenue.
- HB 242** Allows a person to be issued up to seven all-beverages licenses.
- HB 254** Clarifies that curbside pickup constitutes orders that are made in person, including through a drive-through window.
- HB 305** Allows a limited exception for licensed brewers, distillers, and wineries to hold retail licenses, allows a limited exception for retail licensees to hold a brewer, distiller, or winery license.
- HB 455** Removes the Department of Revenue's prohibition on approving gelatin cup alcoholic beverage products.
- HB 519** Authorizes the use of digital driver's licenses.

2023 LEGISLATIVE CHANGES

- HB 539** Allows an alcoholic beverage licensee to operate a guest ranch and serve alcohol at the premises; revises laws related to license lapse; revises laws relating to distillery hours of operation; allows licensed retailers to purchase beer and table wine from licensed in-state retailers and provides limitations.
- HB 578** Allows a licensee with a catering endorsement to sell liquor in original packaging for off-premises consumption during a liquor manufacturing industry-specific event sponsored by a licensed distiller; provides up to six special events per year.
- HB 579** Revises distillery laws to provide that licensed premises may include more than one building for manufacturing purposes pursuant to federal law; clarifies that a distillery that has more than one manufacturing location may not operate more than one sample room.
- HB 783** Revises alcohol special permit laws; allows a winery to sell alcohol that is fermented or blended by the winery for off-premises consumption; provides for up to 12 special permits per year.
- HB 867** Allows agency liquor stores to remain open on Sundays, Mondays, and legal holidays; provides that the operating hours are subject to restrictions; allows the state to recoup costs in physically recovering existing inventory for which it has a lien for late payments by the agency liquor store; allows credit purchases from agency liquor stores if payment is made within a certain amount of time.
- SB 20** Eliminates the penny tax; provides for deficiency assessments; provides procedures to compute alcoholic beverage taxes in the absence of statements; provides authority by the department to collect delinquent taxes; provides for refunds and interest; revises laws related to the filing of forms; provides for the filing of electronic forms and providing dates.
- SB 21** Adopts qualifications for location managers; revising fingerprint requirements to include location managers.
- SB 48** Repeals laws related to detachable beverage container openers.
- SB 59** Provides that public convenience and necessity considerations are limited to consideration of the alcoholic beverage; revises laws related to department requests for additional licensing information; revises laws related to table wine; revises laws relating to resort area licenses; revises laws relating to special permits.

2023 LEGISLATIVE CHANGES

- SB 63** Revises license terminology; revises laws relating to the manufacture of alcoholic beverages for personal use.
- SB 75** Allows out-of-state breweries to be registered in Montana; allows certain sales and shipping of beer; revises laws related to beer shipped by beer wholesalers; revises laws related to resort area all-beverage licenses; revises laws relating to suitable premises for retail licenses; revises laws relating to suitability of license applicants and license qualifications; adding new entity types that can be vetted for licensure.
- SB 107** Revises laws relating to civil liability for injuries involving alcohol consumption.
- SB 209** Requires sample room hours and consumptive hours to be the same for brewers and distillers. Increases the amount of liquor a distillery can sell per person for off-premises consumption to 4.5L per day.
- SB 264** Allows a licensee to lease an airport all-beverages license to up to three individuals or entities; establishes provisions for licensees; amends an airport's minimum total annual passengers to qualify for a license; eliminates curbside pickup for an airport all-beverages license.
- SB 312** Revises brewery laws to allow for collaboration beers; allows brewers to serve beer not brewed on the premises if made in collaboration with another Montana small brewery.
- SJ 30** Interim study of viticulture and wine distribution and licensing regulation.



OUTREACH & EDUCATION UNIT

"We provide regulation through education for our licensees."

- Dacia English, Outreach & Education Coordinator

TWO-PART MISSION

Provide the most up-to-date and comprehensive Responsible Alcohol Sales and Service (RASS) curriculum to the trainers who educate all sellers and servers of alcoholic beverages. Provide the citizens of Montana with information, education, and guidance relating to Montana's Alcoholic Beverage Code in Title 16 of the Montana Code Annotated (MCA), and the Administrative Rules of Montana (ARMs).

GOALS

- 1 Provide outreach to newly approved licensees.
- 2 Provide Alcohol Learning Sessions for ARMs on even years and Town Halls for MCAs on odd years.
- 3 Offer Outreach and Education Training.
- 4 Update RASS curriculum after every legislative session.
- 5 Compile comprehensive information to help business owners and their employees find success in compliance with the law(s), limit their liability, and maintain good relationships within their community.

OBJECTIVES

Keep licensees consistent with laws and rules.

Keep licensees in compliance.

Help interested parties understand laws and rules.

Give licensees contact information for questions.

Keep RASS curriculum consistent with laws, rules, and industry standards.

Be available for outreach and trainings.

COMMON VIOLATIONS

1. Sale to Underage
2. Failure to Provide Location Manager agreement within 30 days of hire
3. Non-use (unapproved and/or longer than 1 year time period)
4. Improper use of Catering Endorsement
5. No Server Training
6. Undisclosed Ownership
7. Failure to Provide Renewal Fees
8. Not filing application in a timely manner
9. Unapproved Alteration
10. Suitability/Operations (signage, storage, advertising, etc.)

OUTREACH & EDUCATION UNIT

The Outreach and Education unit is responsible for educating and informing servers, sellers, license holders, distributors, manufacturers, law enforcement, and the public on topics related to the responsible sales, service, and consumption of alcoholic beverages. This responsibility is accomplished through a variety of educational presentations and training materials.

"After the COVID years, demand for in-person training has risen. To meet this need in 2023, we increased our state-certified training pool by nearly 20% to make instructor-led classes available across the state."

-Kent Haab, Outreach & Education Specialist



COMPLIANCE CHECKS

	CY 2023 Jan 1 - Sept 8	CY 2022 Jan - Dec	CY 2021 Jan - Dec
Total Compliance Checks Completed	534	667	525
Failed*	127	120	106
Failures with no RASS training	44	50	46
Failures with RASS training	67	70	58
Passed	412	547	419
% Failed Compliance Checks	24%	18%	20%
% Failed Using 3rd Party Online Training	90%	91%	84%
% Failed Using In-Person YCM Curriculum	10%	9%	16%

* Citations pending. Names were not provided; therefore, ABCD was not able to determine training status.

OUTREACH & EDUCATION UNIT

ACTIVE TRAINERS/PROGRAMS

	CY 2023 Jan 1 - Sept 8	CY 2022 Jan - Dec	CY 2021 Jan - Dec
In-Person State Trainers	291	238	218
Online Training Programs	11	11	12
Totals	302	249	230

STUDENTS TRAINED

	CY 2023 Jan 1 - Sept 8	CY 2022 Jan - Dec	CY 2021 Jan - Dec
Instructor-led Classes	3,899	5,525	4,455
Online Classes	8,625	12,404	11,429
Totals	12,524	17,929	15,884

ABCD VISITS & MAILINGS

	CY 2023 Jan 1 - Sept 8	CY 2022 Jan - Dec
Licenseses (In-Person Visits)	555	234
Compliance Failure (Sale to Underage) (In-Person Visits)	57	75
Compliance Sessions (Violation Based) (In-Person Visits)	4	2
Other/Attorneys/Public/City-County Officials/ Town Halls (In-Person Visits)	15	32
Mailed to NEW Licensees (O&E Materials)	40	NA
Totals	671	343

OUTREACH & EDUCATION UNIT

ABCD ALCOHOL AWARENESS MONTH – APRIL 2023

April is National Alcohol Awareness Month, established by the National Council on Alcoholism and Drug Dependence in 1987. The national focus is centered on responsible alcohol use and substance abuse prevention.

The Alcoholic Beverage Control Outreach and Education unit used National Alcohol Awareness Month as an opportunity to work with industry partners to create resources, materials, and programs designed to help promote responsible consumption and educate the public on the division's role.

The 2023 Initiative was a month-long communications effort around the concept of having a safe night out. It consisted of five weekly central communications with supplemental materials for both industry employees and their customers.

Each week in April, ABCD sent out information designed to encourage safe and responsible alcohol choices, sales, and service.



Weekly Topics:

APRIL 3 - RESPONSIBLE NIGHT OUT

APRIL 10 - RESPONSIBLY HANDLING
TIPSY CUSTOMERS

APRIL 17 - RESPONSIBLE ALCOHOL
ESTABLISHMENT BEST PRACTICES

APRIL 24 - RESPONSIBLE CARDING –
THE ABCS OF IDS

In addition to best practices, tips, and strategies, the division offered posters highlighting the topic of the week. These full-color, print-ready posters were available on our "Printable" page on ResponsibilityMatters.MTRevenue.gov or could be ordered from the Alcohol Education Portal on the ABCD section of the Department of Revenue's webpage, mtrevenue.gov.

ABCD also had two radio public service announcements (PSAs) scheduled to run from 3/16/2023-6/16/2023 on AM and FM radio stations across the state regarding alcohol responsibility, as well as five billboards scheduled to be up 4/3/2023-5/28/2023 around the state.

OUTREACH AND EDUCATION

ABCD ALCOHOL AWARENESS MONTH – APRIL 2023

BILLBOARDS



Great Falls, MT

ABCD's billboards were located in the following communities – Havre, Libby, Forsyth, Butte, and Great Falls.



Forsyth, MT



Butte, MT

BILLBOARD DESIGNS



OUTREACH & EDUCATION UNIT

ABCD TOWN HALL EVENTS SUMMER 2023

The Alcoholic Beverage Control Division (ABCD) hosted Town Halls around the state and one Zoom presentation to provide updates about Montana’s alcoholic beverage laws from the 68th Legislative Session. These events were open to the public.

Montana’s ABCD is a member of the National Alcohol Beverage Control Association (NABCA) and received an alcohol education grant from NABCA to host the Town Halls at no cost to attendees. NABCA’s mission is to support member jurisdictions in their efforts to protect public health and safety and ensure responsible and efficient systems for beverage alcohol distribution and sales.

Town Hall Locations:

HELENA

GLASGOW

POLSON

BUTTE

BOZEMAN

HAVRE

MISSOULA

LEWISTOWN

KALISPELL

HAMILTON

BILLINGS

GREAT FALLS

MILES CITY

LIBBY

STATEWIDE ZOOM

Ideas for more Town Hall Events scan code or contact us at DORABCD-O&E@mt.gov



OUTREACH & EDUCATION UNIT

ABCD TOWN HALL EVENTS SUMMER 2023



"It was an honor to provide the town hall platform for licensees and citizens of Montana, offering them the opportunity to learn, ask real-time questions, and get answers about the updated and newly-established laws enacted during the 68th Legislative Session."

– Lisa Clayborn, Outreach & Education Specialist



LIQUOR DISTRIBUTION BUREAU

The Liquor Distribution Bureau manages state wholesale liquor.



customer service



warehouse shipping and receiving



accounts receivable and payable



inventory management



liquor order processing



agency contract management

The state maintains agency franchise contracts and supplies liquor to 95 private agency liquor stores. These agency liquor stores are retailers of liquor and fortified wine; sell to the public for off-premise consumption and to Montana's almost 1,600 all-beverage licensees.

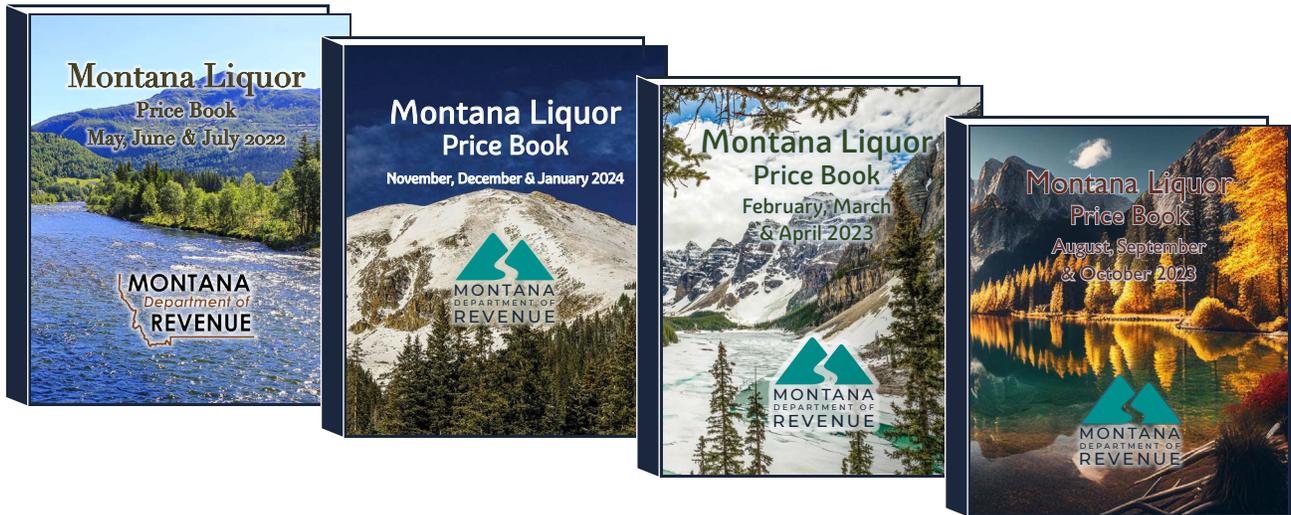
The State Liquor Warehouse holds bailed and/or state-owned inventories for approximately 1,300 regular list products and more than 3,000 special order products.

"Liquor Distribution had another busy year with a handful of changes that affected the bureau directly. One important change to highlight was that the Montana legislature approved additional funding for the warehouse expansion project to help keep up with demand. Agency liquor stores had another record-breaking year, grossing \$207.6 million. Canned cocktails continued to expand in the consumer's selection and interest. Inventory levels are starting to stabilize, which helps liquor store owners stay stocked and meet consumer demands."

- LaNor Stigen, Distribution Bureau Chief

LIQUOR DISTRIBUTION BUREAU

A YEAR IN REVIEW



WHAT'S IN THE PRICE OF LIQUOR?

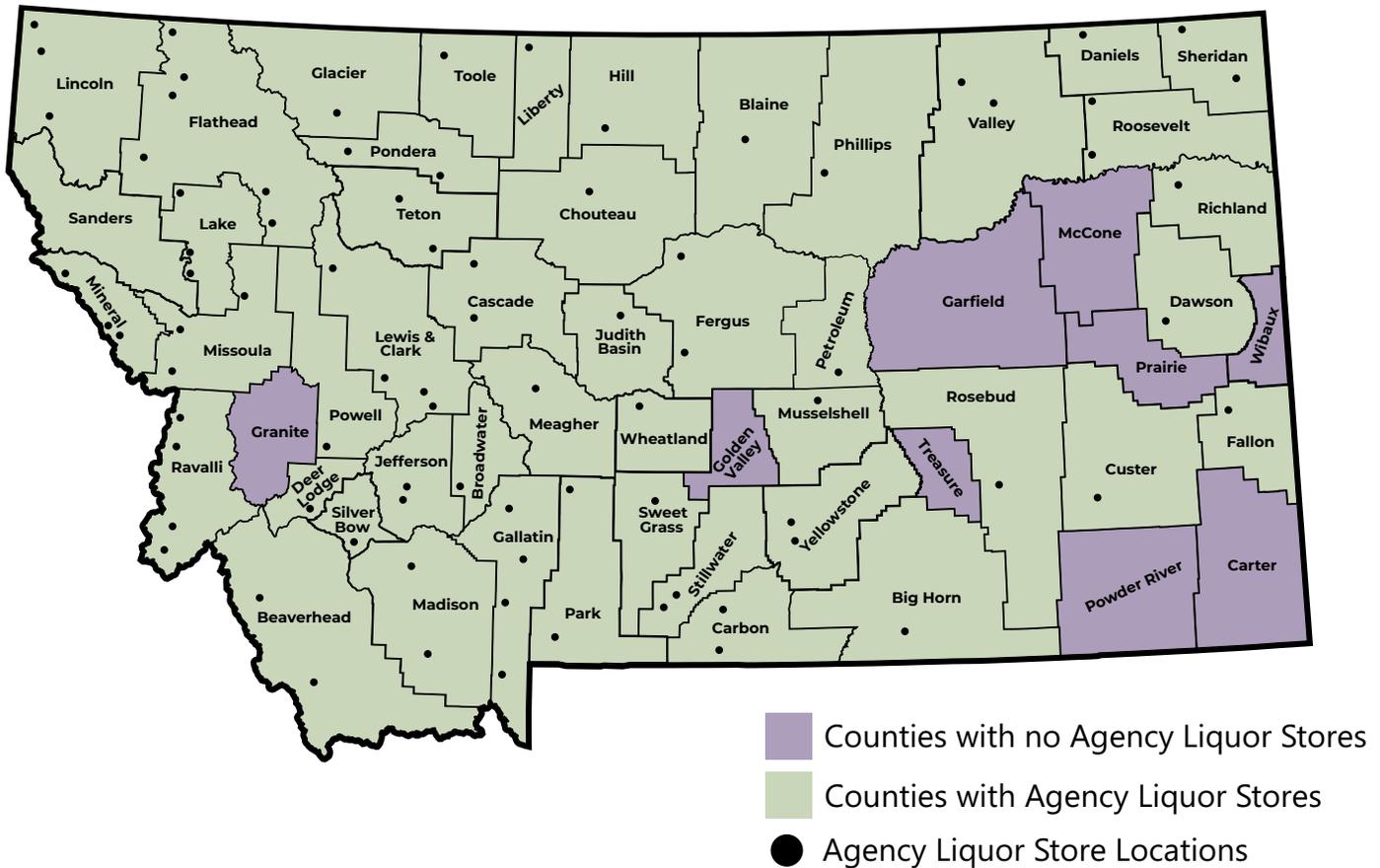
This example represents a liquor product with a posted price of \$20.00 per bottle for a 6 unit case.



- ➔ **License Tax** - \$1.59 - 10%
- ➔ **Excise Tax** - \$2.54 - 16%
- ➔ **Markup** - \$4.57 - 40.5%
- ➔ **Cost to Deliver** - \$0.38
- ➔ **DOR Purchase Price** - \$10.92

LIQUOR DISTRIBUTION BUREAU

AGENCY LIQUOR STORES



NUMBER OF AGENCY LIQUOR STORES IN A COMMUNITY

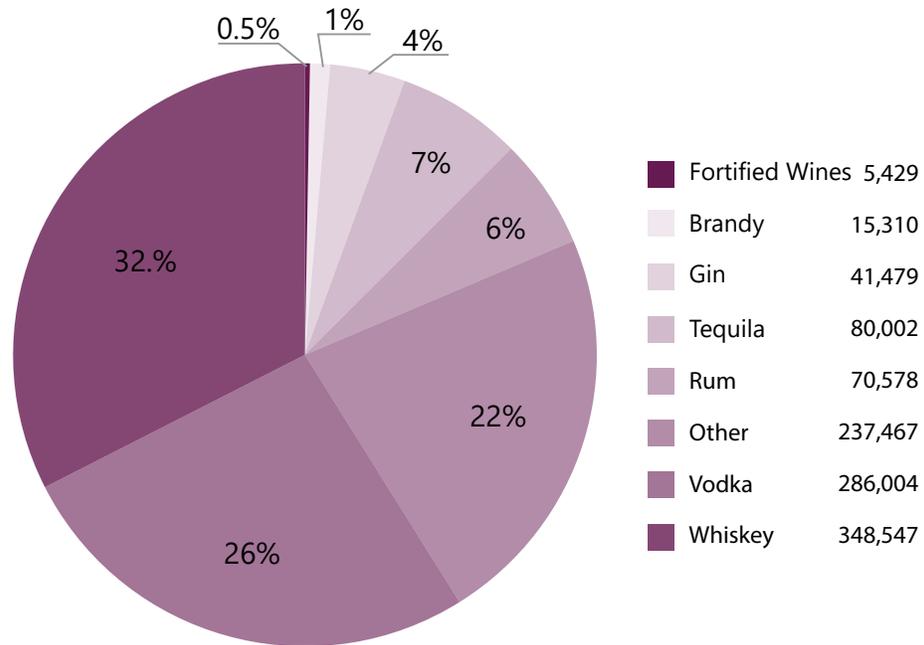
The number of agency liquor stores located in a community varies with the population in a community. For example:

- One agency liquor store for population 0 - 12,000
- Two agency liquor stores for population 12,001 - 52,000
- Three agency liquor stores for population 52,001 - 92,000
- Four agency liquor stores for population 92,001 - 132,000
- Five agency liquor store for population 132,001 - 172,000
- One additional agency liquor store for each additional 40,000 population above 172,000

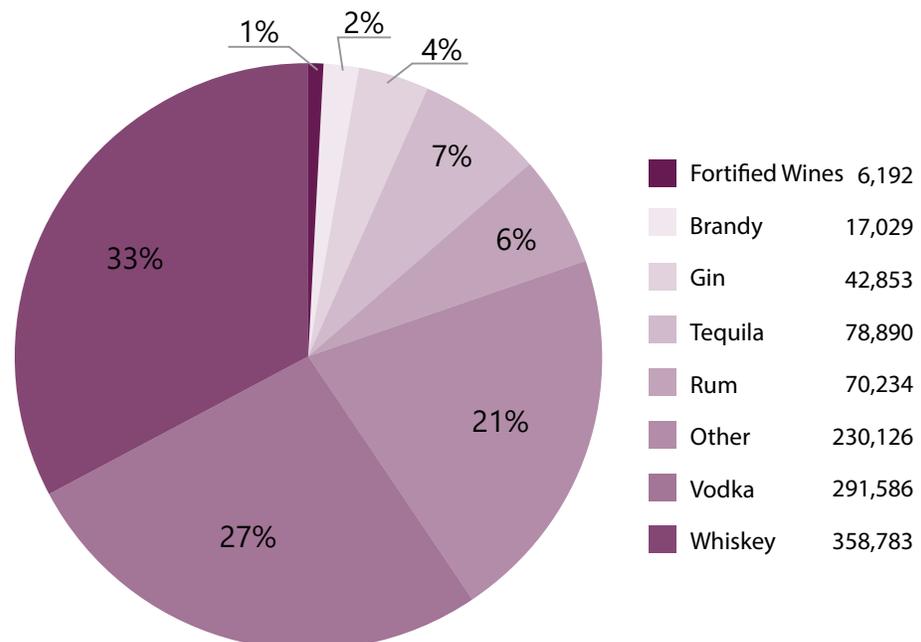
LIQUOR DISTRIBUTION BUREAU

CASE SALES BY CLASS

CASE SALES FISCAL YEAR 2023



CASE SALES FISCAL YEAR 2022



LIQUOR DISTRIBUTION BUREAU

TOP 10 LIQUOR PRODUCT SALES FISCAL YEAR 2023



1



2



3



4



5



6



7



8



9



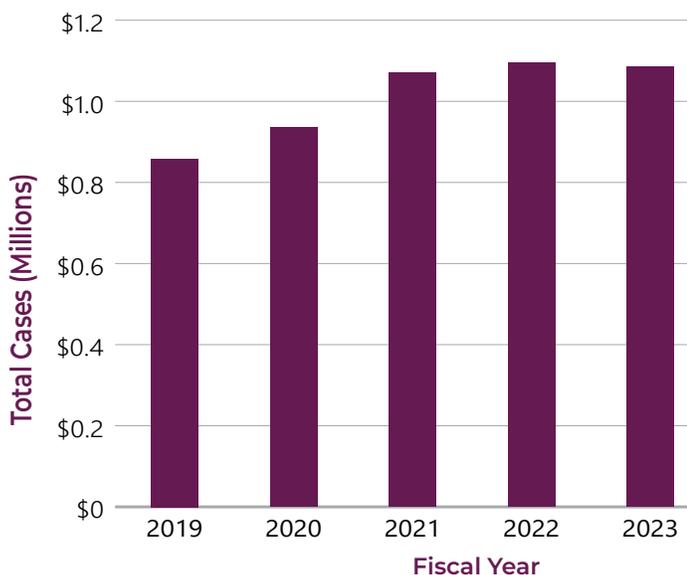
10

LIQUOR DISTRIBUTION BUREAU

CASES SHIPPED

Month	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
July	93,118	99,125	97,916	85,666	75,412
August	104,988	97,888	88,856	80,980	80,063
September	86,363	88,013	90,087	68,869	58,694
October	87,391	83,688	89,201	79,984	73,193
November	95,226	93,076	82,628	72,181	73,598
December	104,453	106,253	116,747	93,190	85,371
January	68,863	70,214	57,185	59,087	58,064
February	78,188	89,446	75,966	67,220	65,578
March	87,836	94,813	97,467	82,630	68,426
April	77,530	82,286	79,194	65,960	67,774
May	97,106	91,679	87,804	79,289	72,790
June	104,754	99,212	106,665	100,483	79,523
Total	1,085,816	1,095,693	1,069,716	935,539	858,486

BY FISCAL YEAR



Fiscal Year	Total Cases
FY 2019	858,486
FY 2020	935,539
FY 2021	1,069,716
FY 2022	1,095,693
FY 2023	1,085,816

LIQUOR DISTRIBUTION BUREAU

REVENUE AND TRANSFERS

The Alcoholic Beverage Control Division distributed \$49.3 million to the state general fund and \$12.2 million to the state special revenue fund in FY23.

	FY 2023	FY 2022	FY 2021	FY 2020-	FY 2019
Gross Sales	\$207,600,000	\$203,700,000	\$193,400,000	\$163,800,000	\$150,900,000
Agent Total Commissions and Discounts	\$27,000,000	\$26,500,000	\$25,200,000	\$21,400,000	\$19,800,000
Operational Expenses	\$2,700,000	\$3,500,000	\$2,400,000	\$2,000,000	\$1,800,000
Net Profits	\$19,268,000	\$19,400,000	\$16,900,000	\$14,000,000	\$12,500,000
Taxes Transferred	\$49,300,000	\$44,800,000	\$38,100,000	\$32,400,000	\$29,900,000

TYPES OF REVENUE

Liquor wholesale operation revenue

Taxes

The sale price of each product includes taxes. Tax is collected when the product is sold from the warehouse and the agency liquor store pays ABCD. The tax is then transferred to either the general fund or the special revenue funds.

Profits

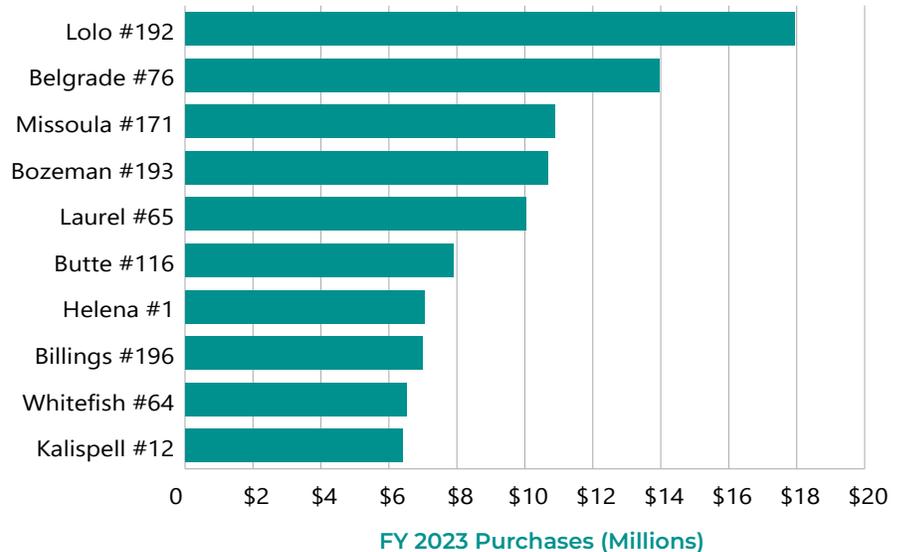
The standard mark-up applied to most liquor products is 40.5 percent; however, the 2011 Legislature session allowed for a reduced mark-up of 20 percent on liquor products manufactured, distilled, rectified, bottled, or processed by a distillery that produces 25,000 proof gallons or less of liquor nationwide annually.

LIQUOR DISTRIBUTION BUREAU

COMPARATIVE REPORT OF SALES TO TOP TEN AGENCY STORES

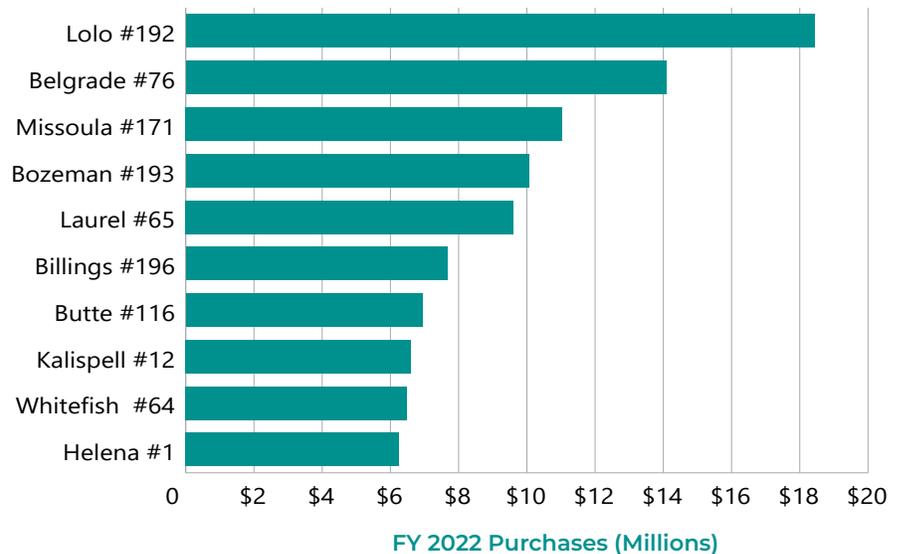
FISCAL YEAR 2023

Agency Stores	Purchases
Lolo #192	\$17,942,230
Belgrade #76	\$13,950,713
Missoula #171	\$10,880,757
Bozeman #193	\$10,681,673
Laurel #65	\$10,026,866
Butte #116	\$7,879,823
Helena #1	\$7,035,645
Billings #196	\$6,992,996
Whitefish #64	\$6,510,071
Kalispell #12	\$6,392,465



FISCAL YEAR 2022

Agency Stores	Purchases
Lolo #192	\$18,432,449
Belgrade #76	\$14,087,257
Missoula #171	\$11,042,772
Bozeman #193	\$10,056,997
Laurel #65	\$9,603,158
Billings #196	\$7,664,490
Butte #116	\$6,933,853
Kalispell #12	\$6,602,106
Whitefish #64	\$6,490,295
Helena #1	\$6,247,920



LICENSING BUREAU

The Licensing Bureau is charged with licensing and regulatory responsibilities for all entities intending to produce, import, distribute, and/or sell alcoholic beverages in Montana.

The bureau processes applications, renewals, transfers, and registrations, as applicable, for retail, wholesale, and manufacturing alcoholic beverage licenses and permits. The bureau is responsible for the compliance of licensees and permit holders, and for providing information and explanations regarding licensing activity or related law, rule, policy, and procedures.

\$8.5 Million

Total Approximate Revenue for FY23

1,422

Total License Applications Processed

5,814

licenses,
registrations
and permits
during FY23



LICENSING BUREAU GOALS

- License all eligible alcohol establishments effectively and efficiently
- Provide outstanding customer service to applicants and licensees



LICENSING BUREAU

A YEAR IN REVIEW

The Licensing Bureau continues to strive for superior service to our licensees and applicants. This past year, the bureau spent a great deal of time analyzing all processes and procedures to ensure effective and efficient operations. When Governor Gianforte took office, he directed each agency to reduce “red tape.” ABCD took this task seriously, reviewing processes to reduce non-value added tasks., working closely with the department’s information technology division to better utilize its computer systems in streamlining processes such as reporting and renewals. Licensing specialists are now able to spend more of their time reviewing applications for licensure and responding to citizen inquiries. The bureau’s focus is to provide outreach at the onset of an application to better manage the applicant’s expectations of the entire process from application, to licensure, to maintaining a lawful and thriving business.

During Fiscal Year 2024, the bureau will be working diligently to implement the historic number of laws passed by the 68th Legislature,, ensuring that licensees and applicants are well informed and accommodated.

TOTAL APPLICATIONS PROCESSED

License Type	FY 2023 Applications Processed	FY 2023 Average Application Processing Time (Days)	FY 2022 Applications Processed	FY 2022 Average Application Processing Time (Days)
All-Beverage	207	68	217	62
Beer	75	59	67	61
RBW	55	58	46	57
Manufacturer	30	45	38	39
Distributor	17	25	19	22
Off-Premises	120	44	58	56
Total	504		445	

Issuance of a new license, transfer of ownership, change of location, etc.

LICENSING BUREAU

SCHEDULE OF LICENSES ISSUED

WHOLESALE AND DISTRIBUTOR

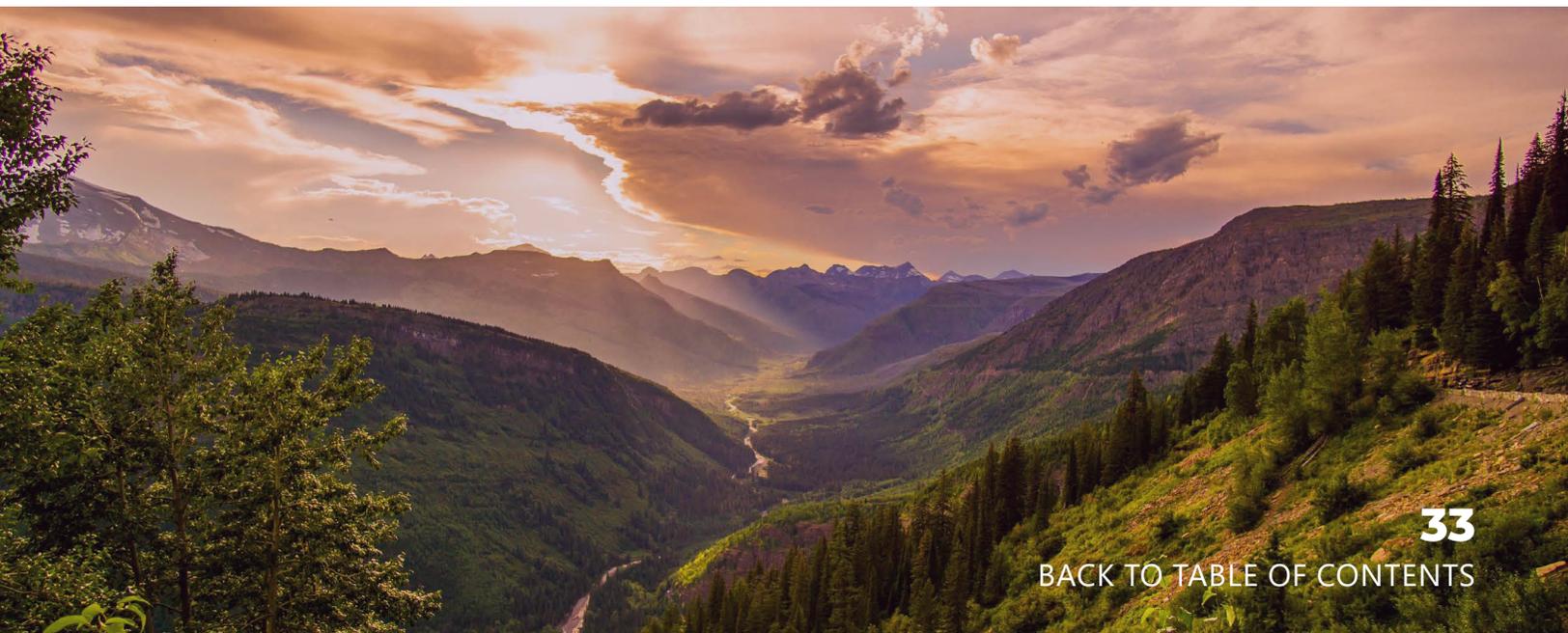
Total	FY 2023	FY 2022	FY 2021
Total Wholesaler and Distributors	44	46	61

MANUFACTURERS

Beer	FY 2023	FY 2022	FY 2021
Domestic Brewery	111	110	103
Domestic Brewery / Storage Depot	9	10	9
Foreign Brewery	128	125	118
Total Beer Manufacturers	248	245	230

Wine	FY 2023	FY 2022	FY 2021
Domestic Winery	28	30	28
Foreign Winery	1581	1537	1467
Total Wine Manufacturers	1609	1567	1503

Beer/Wine/Distilled Spirits	FY 2023	FY 2022	FY 2021
Total Manufacturers	1887	1,841	1,760



LICENSING BUREAU

SCHEDULE OF LICENSES ISSUED

RETAIL OUTLETS

All - Beverage	FY 2023	FY 2022	FY 2021
On Premise	1,592	1,581	1,646
Total Retail Outlets	1,592	1,581	1,646

Beer	FY 2023	FY 2022	FY 2021
On Premise	35	43	44
Off Premise	45	55	59
Total Retail Outlets	80	98	103

Wine	FY 2023	FY 2022	FY 2021
Off Premise	6	7	7
Total Retail Outlets	6	7	7

Beer / Wine	FY 2023	FY 2022	FY 2021
On Premise	479	508	516
Off Premise	856	836	833
Total Retail Outlets	1,335	1,344	1,349

RBW	FY 2023	FY 2022	FY 2021
On Premise	218	256	244
Total Retail Outlets	218	256	244

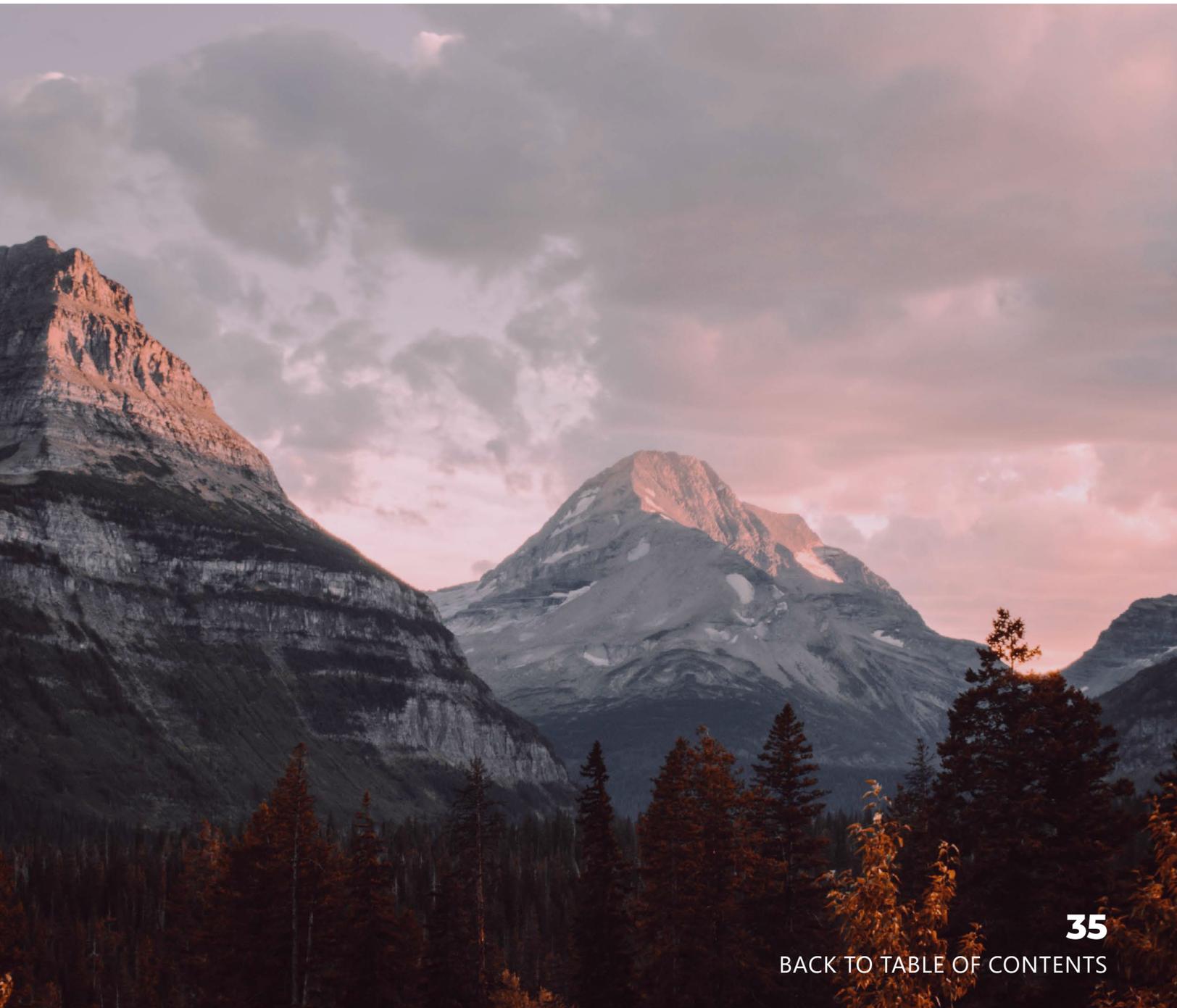
Total	FY 2023	FY 2022	FY 2021
On Premise	2,324	2,388	2,450
Off Premise	907	898	899
Total Retail Outlets	3,231	3,286	3,349

LICENSING BUREAU

SCHEDULE OF LICENSES ISSUED

OTHER

Other	FY 2023	FY 2022	FY 2021
Special Permits	493	489	699
Vendor Representative	159	141	130
Total Other	652	630	829



FINANCIAL HIGHLIGHTS

In 2023, approximately \$49.3 million from liquor operations was distributed to the State General Fund and \$12.2 million to the Special Revenue Fund. The Department of Public Health and Human Services uses special revenue funds to treat, rehabilitate, and prevent alcohol and chemical dependency.

\$49.3 Million

Distributed to the General Fund*

*The general fund is the primary state fund for ongoing expenses.

\$12.2 Million

Distributed to Special Revenue Fund

"The sale of liquor in the state of Montana generates a substantial amount of revenue from taxes and markup. The majority of this revenue is transferred to the state's general fund, and a portion is specifically designated to help support chemical dependency programs."

- Steve Swanson, Operations Analyst

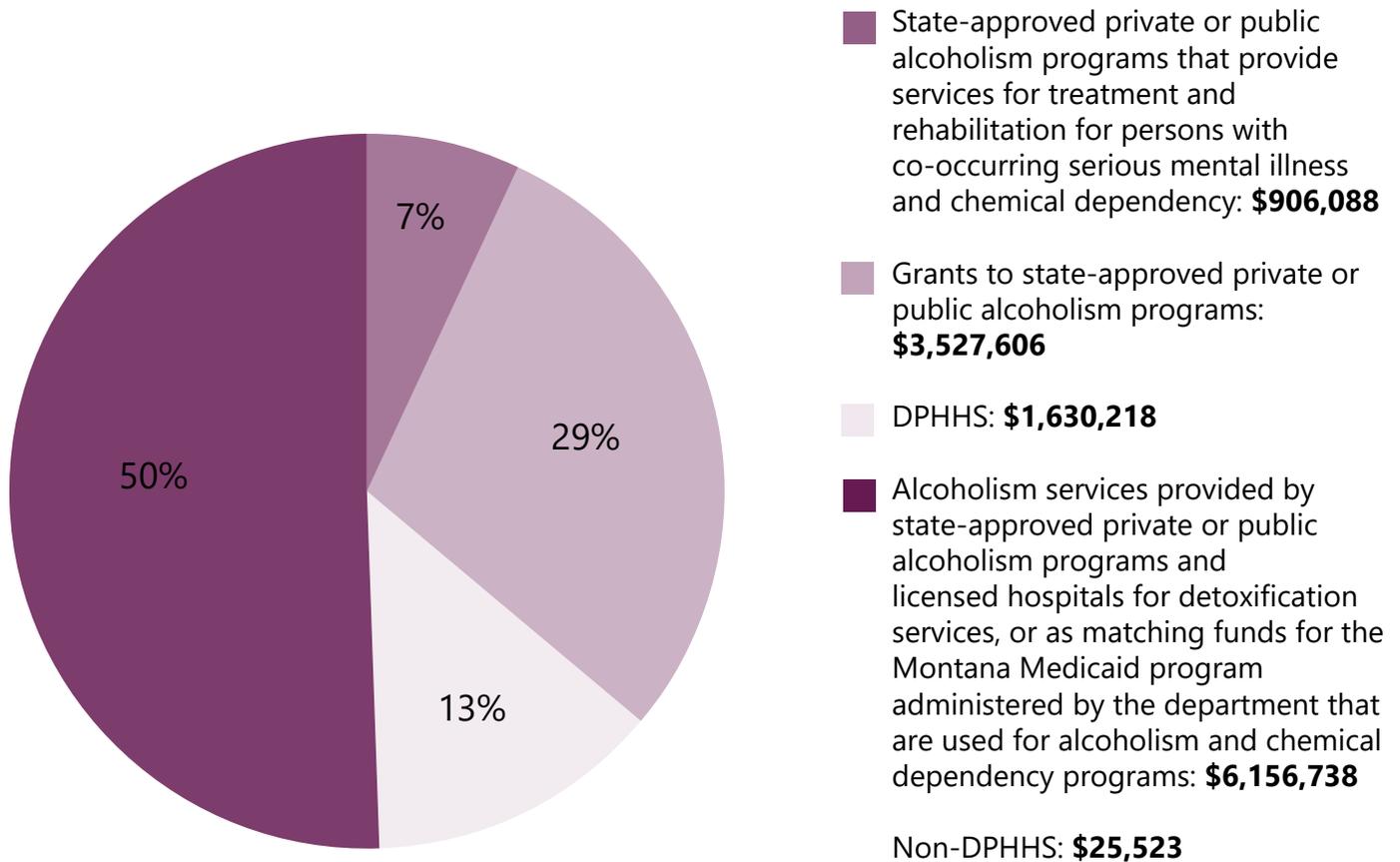


FINANCIAL HIGHLIGHTS

WHERE THE MONEY GOES

The general fund is the primary state fund from which ongoing expenses of state government are paid (16-1-404, MCA). In FY23, \$12.2 million was distributed to the Department of Health and Human Services for the treatment, rehabilitation, and prevention of alcoholism and chemical dependency.

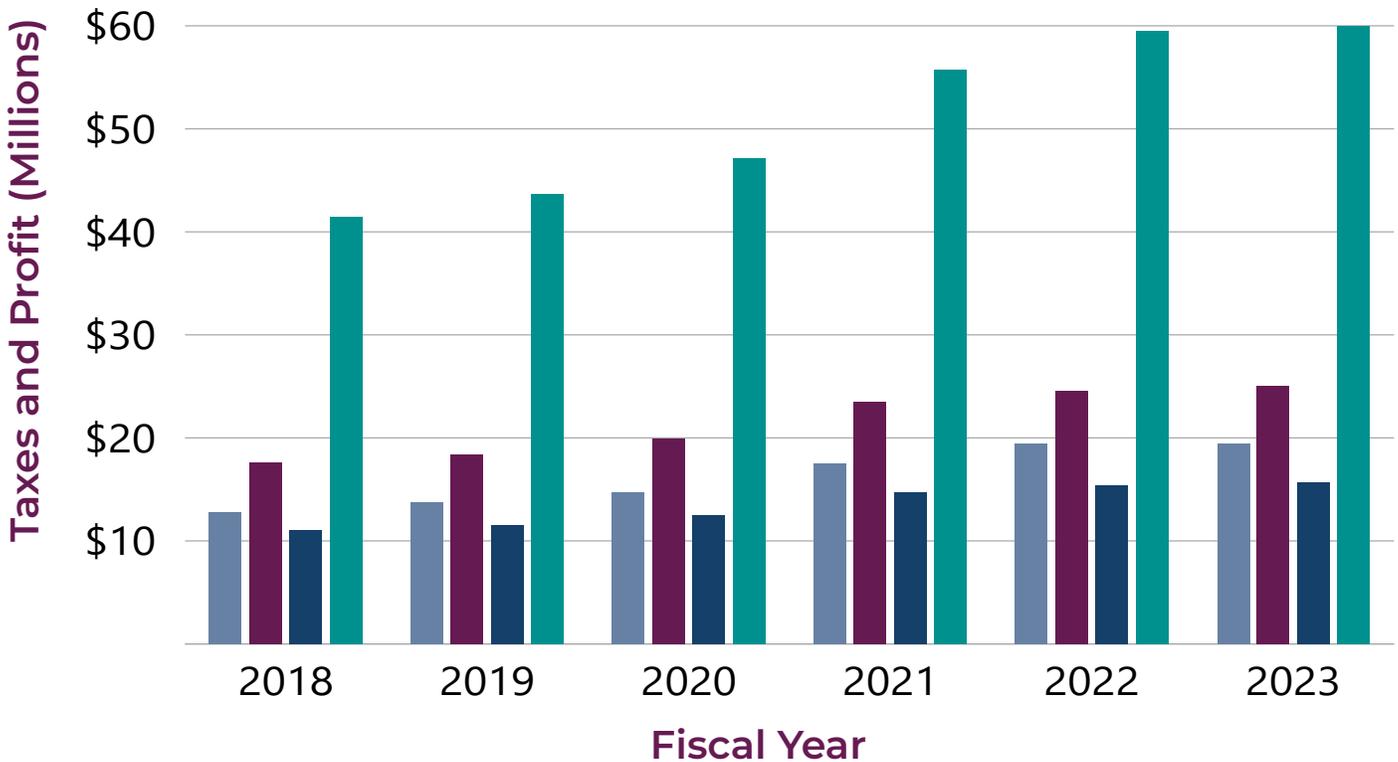
DISTRIBUTION OF FUNDS



LICENSING BUREAU

6 YEAR HISTORY OF LIQUOR TAXES AND PROFIT

Fiscal Year	Liquor Net Profit	Liquor Excise Taxes	Liquor License Taxes	Total Revenue
FY 2018	\$12,807,001	\$17,646,138	\$11,027,618	\$41,480,757
FY 2019	\$13,733,050	\$18,416,642	\$11,512,859	\$43,662,551
FY 2020	\$14,700,048	\$19,947,830	\$12,462,977	\$47,110,855
FY 2021	\$17,553,251	\$23,473,422	\$14,673,456	\$55,700,129
FY 2022	\$19,421,130	\$24,598,539	\$15,440,998	\$59,460,687
FY 2023	\$19,267,705	\$25,080,874	\$15,663,747	\$60,012,326

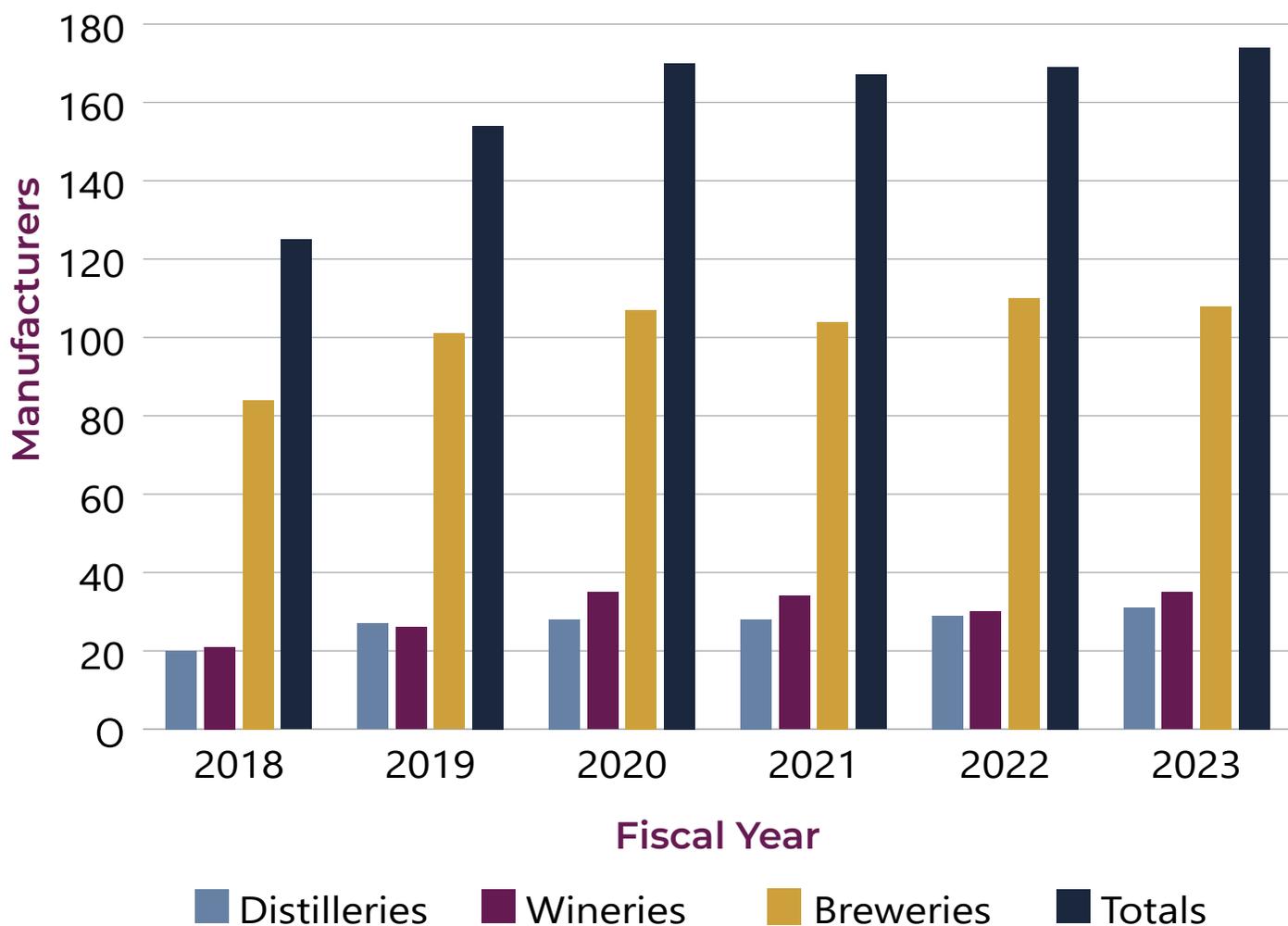


- Liquor Net Profit
- Liquor Excise Taxes
- Liquor License Taxes
- Total Revenue

MANUFACTURERS IN MONTANA

6 YEAR HISTORY OF MANUFACTURERS

Manufacturers	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018
Distilleries	30	29	27	28	27	20
Wineries	28	30	28	35	26	21
Breweries	111	110	103	107	101	84
Totals	169	169	158	170	154	125



BREWERIES IN MONTANA

ANACONDA

SMELTER CITY BREWING

BELGRADE

BAR 3 BREWING
MADISON RIVER BREWING CO

BELT

HARVEST MOON BREWING

BIG SKY

BEEHIVE BASIN BREWERY.

BIG TIMBER

CRAZY PEAK BREWING CO. LLC

BIGFORK

FLATHEAD LAKE BREWING CO.
GOLDEN TRIANGLE BREW CO

BILLINGS

ANGRY HANK'S MICROBREWERY
BAM BREWING
BILLINGS BREWING CO.
CANYON CREEK BREWING
CARTERS BREWING
FREEFALL BREWERY
MEADOWLARK BREWING
THIRSTY STREET BREWING CO
UBERBREW

BLACK EAGLE

BLACK EAGLE BREWERY INC

BONNER

KETTLEHOUSE BREWING CO., LLC

BOZEMAN

406 BREWING CO.
BOZEMAN BREWING CO INC.
BRIDGER BREWING CO.
DEAN'S ZESTY BEVERAGES
FREEFALL BREWERY
JULIUS LEHRKIND BREWING
LAST BEST PLACE BREWING CO.
MAP BREWING CO.
MOUNTAINS WALKING BREWERY
NEW VENTURES BREWING
OUTLAW BREWING
POLAR BREWING
SHERIFF HENRY PLUMMERS
SHRED MONK BREWING
THE BUNKHOUSE BREWERY LINCOLN ST.
THE BUNKHOUSE BREWERY, LLC

BUTTE

BUTTE BREWING CO.
QUARRY BREWING

COLUMBIA FALLS

BACKSLOPE BREWING CO.

COLUMBUS

PALLADIUM BREWERY

CULBERTSON

BADLANDS BREWERY

CUT BANK

CUT BANK CREEK BREWING

DARBY

BANDIT BREWING CO, INC.

DILLON

BEAVERHEAD BREWING CO.

EAST HELENA

MISSOURI RIVER BREWING CO.

ENNIS

BURNT TREE BREWING

EUREKA

BRANDING IRON BREWING
KOOCANUSA BREWERY

FRENCHTOWN

OLD BULL BREWING

GLASGOW

BUSTED KNUCKLE BREWERY LLC

GLENDIVE

CROSS COUNTRY BREWING, LLC

GREAT FALLS

JEREMIAH JOHNSON BREWING CO.
MIGHTY MO BREWING CO.

HAMILTON

BITTER ROOT BREWING
HIGHERGROUND BREWING CO.

HARLOWTON

GALLYS BREWING CO.

HAVRE

TRIPLE DOG BREWING CO.

HELENA

MT ASCENSION BREWING
BLACKFOOT RIVER BREWING CO.
COPPER FURROW BREWING
LEWIS AND CLARK BREWING CO.
SPEAKEASY 41
TEN MILE CREEK BREWING

KALISPELL

BIAS BREWING, LLC
KALISPELL BREWING
PATRIOTIC AMERICAN BREWERY
SACRED WATERS BREWING CO.
SUNRIFT BEER CO.
THE BREWING ACADEMY AT FLAT-
HEAD VALLEY
COMMUNITY COLLEGE

LAKESIDE

TAMARACK BREWING CO.

LEWISTOWN

BIG SPRING BREWING

LIBBY

CABINET MOUNTAIN BREWING CO.

LIVINGSTON

GEYSER FARM
KATABATIC BREWING CO.
NEPTUNE'S BREWERY

LOLO

LOLO PEAK BREWING CO.

MALTA

BLUE RIDGE BREWING

MILES CITY

OTIUM BREWING
TILT WORKS BREWING

BREWERIES IN MONTANA

MISSOULA

BAYERN BREWING
 BIG SKY BREWING COMPANY
 CONFLUX BREWING CO.
 CRANKY SAM BREWING
 CYMATIC FERMENTATION PROJECT
 DRAUGHT WORKS
 GILD BREWING
 GREAT BURN BREWING
 IMAGINE NATION BREWING CO., LLC
 KETTLEHOUSE BREWING CO.
 MISSOULA BREWING CO./
 HIGHLANDER BEER
 ODDPITCH BREWING

PHILIPSBURG

PHILIPSBURG BREWING COMPANY

POLSON

GLACIER BREWING COMPANY

RED LODGE

RED LODGE ALES BREWING COMPANY

RONAN

RONAN COOPERATIVE BREWERY

SCOBEY

PPB2, LLC

SHERIDAN

RUBRU

SIDNEY

1035 BREWING
 MEADOWLARK BREWING

STEVENSVILLE

BLACKSMITH BREWING COMPANY
 WILDWOOD BREWING CO

THOMPSON FALLS

LIMBERLOST BREWING COMPANY, LLC

THREE FORKS

BRIDGER BREWING COMPANY
 SAWDUST AND STEEL BREWING

TOWNSEND

CANYON FERRY BREWING

WHITE SULFUR SPRINGS

2 BASSET BREWERY

WHITEFISH

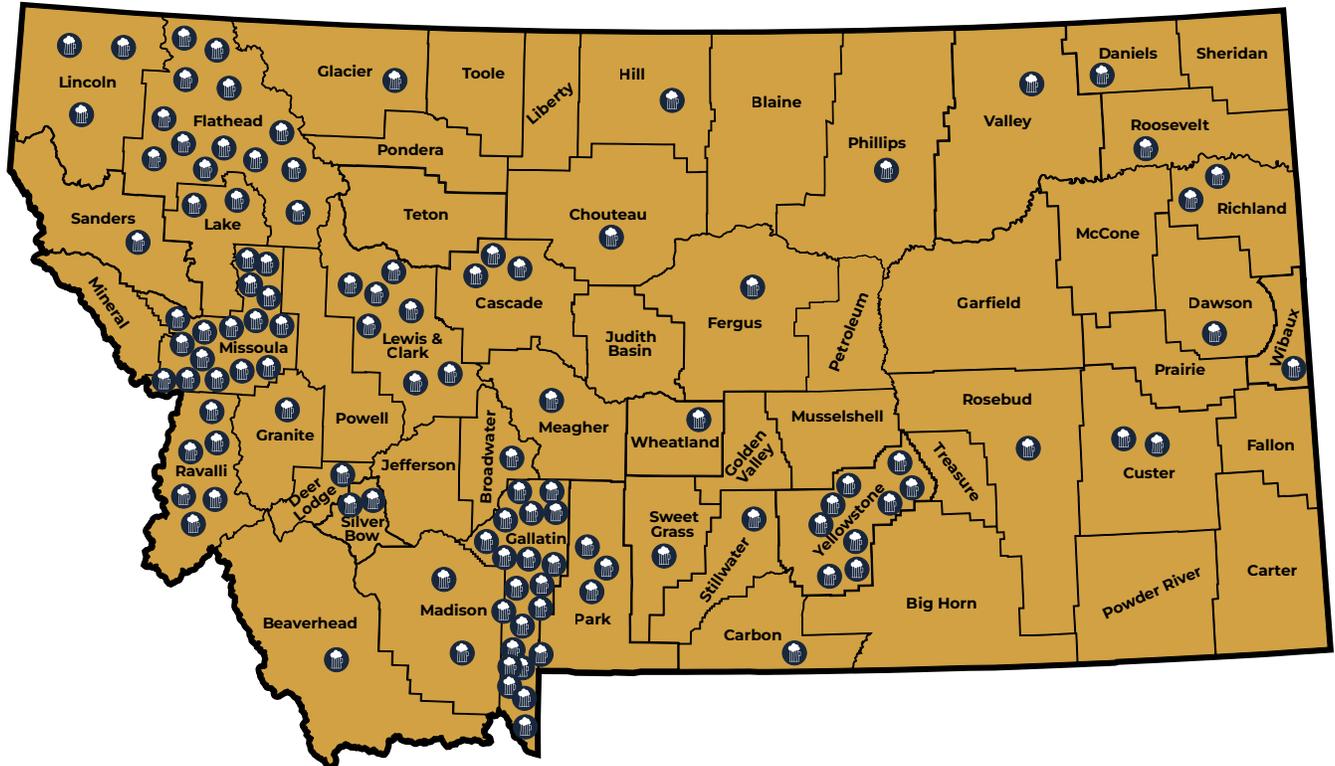
BONSAI BREWING PROJECT
 JEREMIAH JOHNSON BREWING

WIBAUX

BEAVER CREEK BREWERY

WOLF POINT

MISSOURI BREAKS BREWING



DISTILLERIES IN MONTANA

BELGRADE

BLACKPOT DISTILLERY

BIGFORK

WHISTLING ANDY INC

BILLINGS

ASYLUM DISTILLERY INC
MEADOWLARK SPIRITS
TRAILHEAD SPIRITS
UNDAMMED SPIRITS

BOZEMAN

BOZEMAN SPIRITS DISTILLERY
DRY HILLS DISTILLERY
WILDRYE DISTILLING

BUTTE

HEADFRAME SPIRITS INC
MOUNTAIN CONSOLIDATED PACKAGING

CORAM

GLACIER DISTILLING COMPANY

ENNIS

WILLIE'S DISTILLERY INC

EUREKA

STAHL PEAK

FLORENCE

FIREROOT DISTILLERY

HAMILTON

WESTSLOPE DISTILLERY

HAVRE

CRAWFORD DISTILLERY

HELENA

GULCH DISTILLERS

KALISPELL

WHITEFISH HANDCRAFTED SPIRITS
PORTAL SPIRITS

LOLO

LOLO CREEK DISTILLERY

MISSOULA

MONTANA WHISKEY COMPANY
MONTGOMERY DISTILLERY
RATTLESNAKE CREEK DISTILLERS

POTOMAC

STEEL TOE DISTILLERY

POWER

FARM POWER

STEVENSVILLE

THE MONTANA DISTILLERY - 1889

TOWNSEND

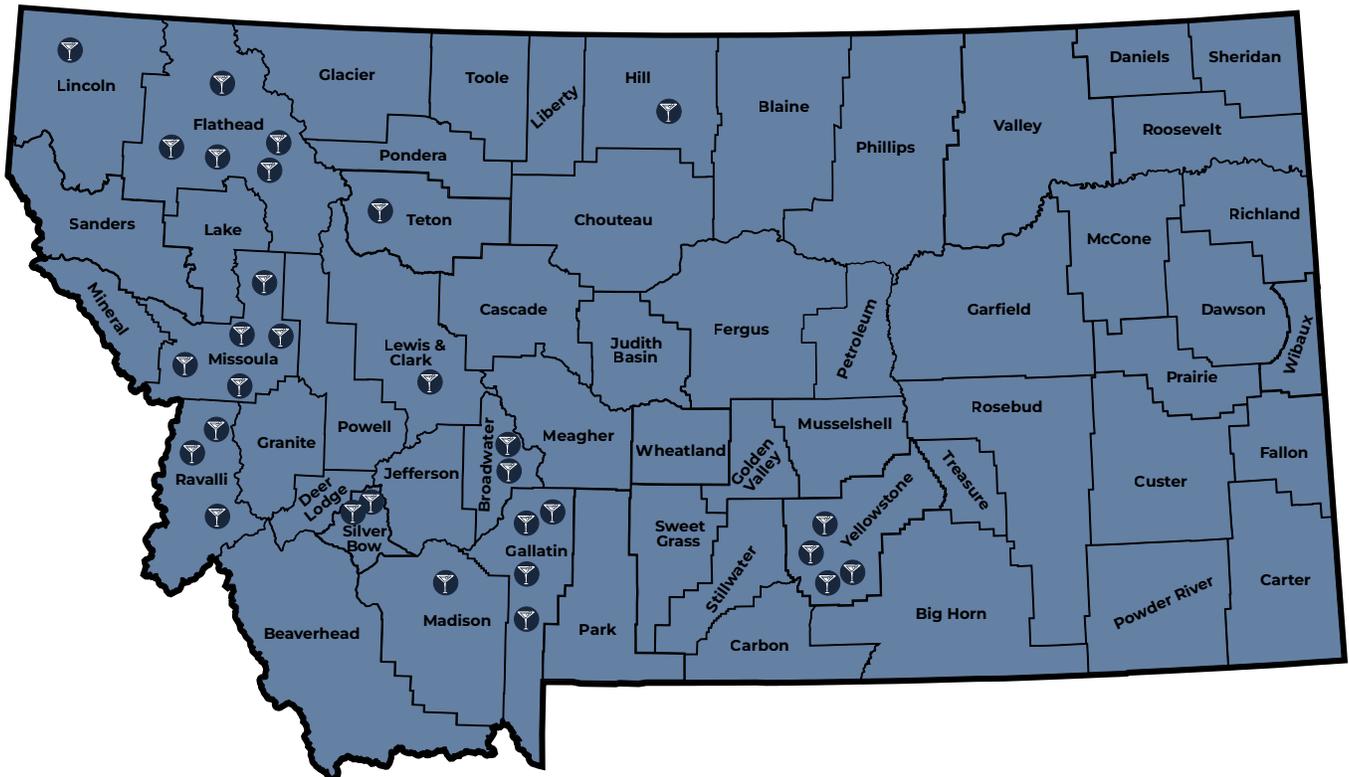
LAKESIDE DISTILLERY

WHITEFISH

SPOTTED BEAR SPIRITS

WINSTON

STONEHOUSE DISTILLERY



WINERIES IN MONTANA

BIGFORK

BOWMAN ORCHARDS

BILLINGS

LAST CHANCE CIDER MILL
YELLOWSTONE CELLARS & WINERY

BOZEMAN

BLEND A BOZEMAN WINERY
LOCKHORN HARD CIDERS
MAVENS MARKET
VALHALLA MEADERY
WALLACE BEVERAGE WORKS

COLUMBIA FALLS

WHITE RAVEN WINERY

CONNER

MONTANA CIDERWORKS

CORVALLIS

WILLOW MOUNTAIN WINERY

DIXON

WATCHDOG WINERY LLC

HAMILTON

BACK ROAD CIDER
BLODGETT CANYON CELLARS LLC
SHED HORN

KALISPELL

BIG MOUNTAIN CIDERWORKS
GLACIER SUN WINERY
MONTAVINO WINERY
WATERS EDGE WINERY & BISTRO

MILES CITY

TONGUE RIVER VINEYARD & WINERY

MISSOULA

TEN SPOON VINEYARD
WESTERN CIDER COMPANY

POLSON

D. BERARDINIS WINERY
FLATHEAD LAKE WINERY INC
GRINDE BAY WINERY

VICTOR

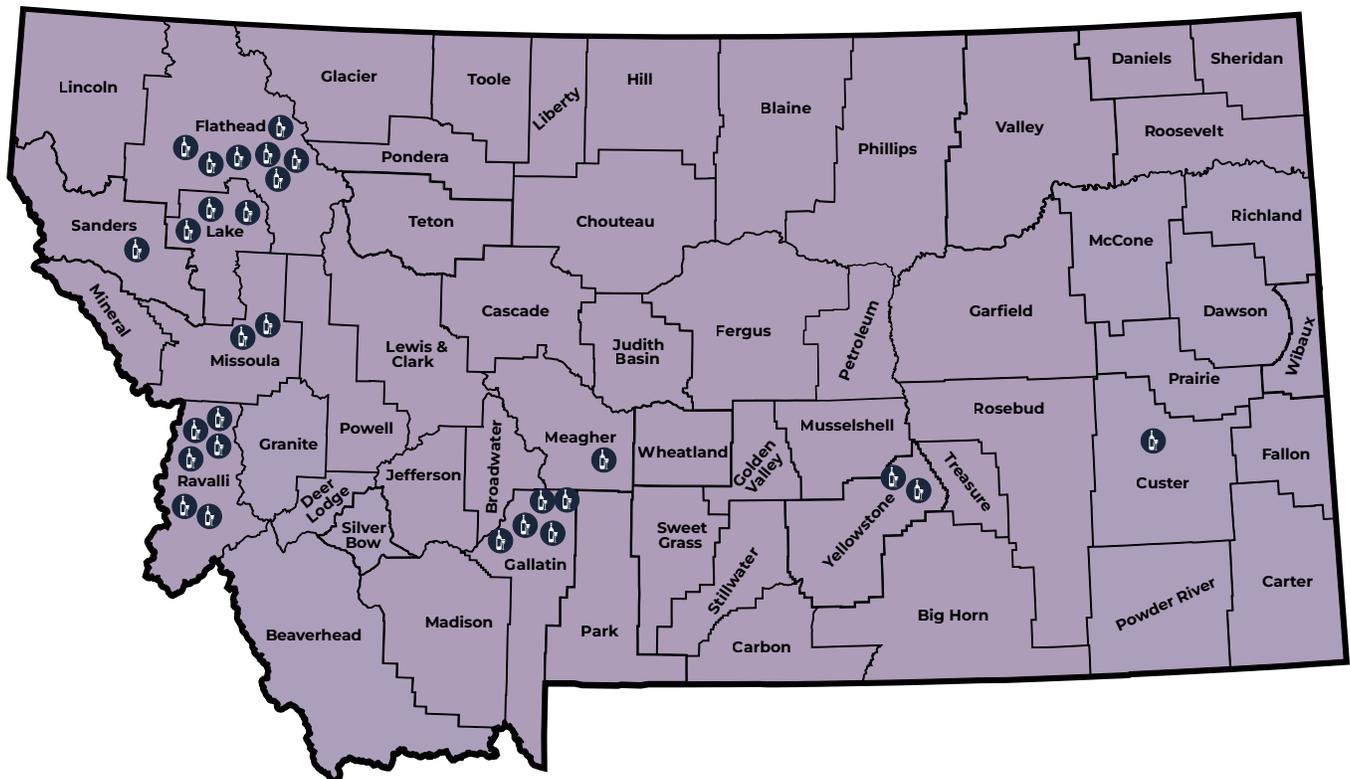
HIDDEN LEGEND WINERY

WHITE SULPHUR SPRINGS

MONTANA MEADWORKS

WHITEFISH

UNLEASHED: A WINERY



FINANCIAL HIGHLIGHTS

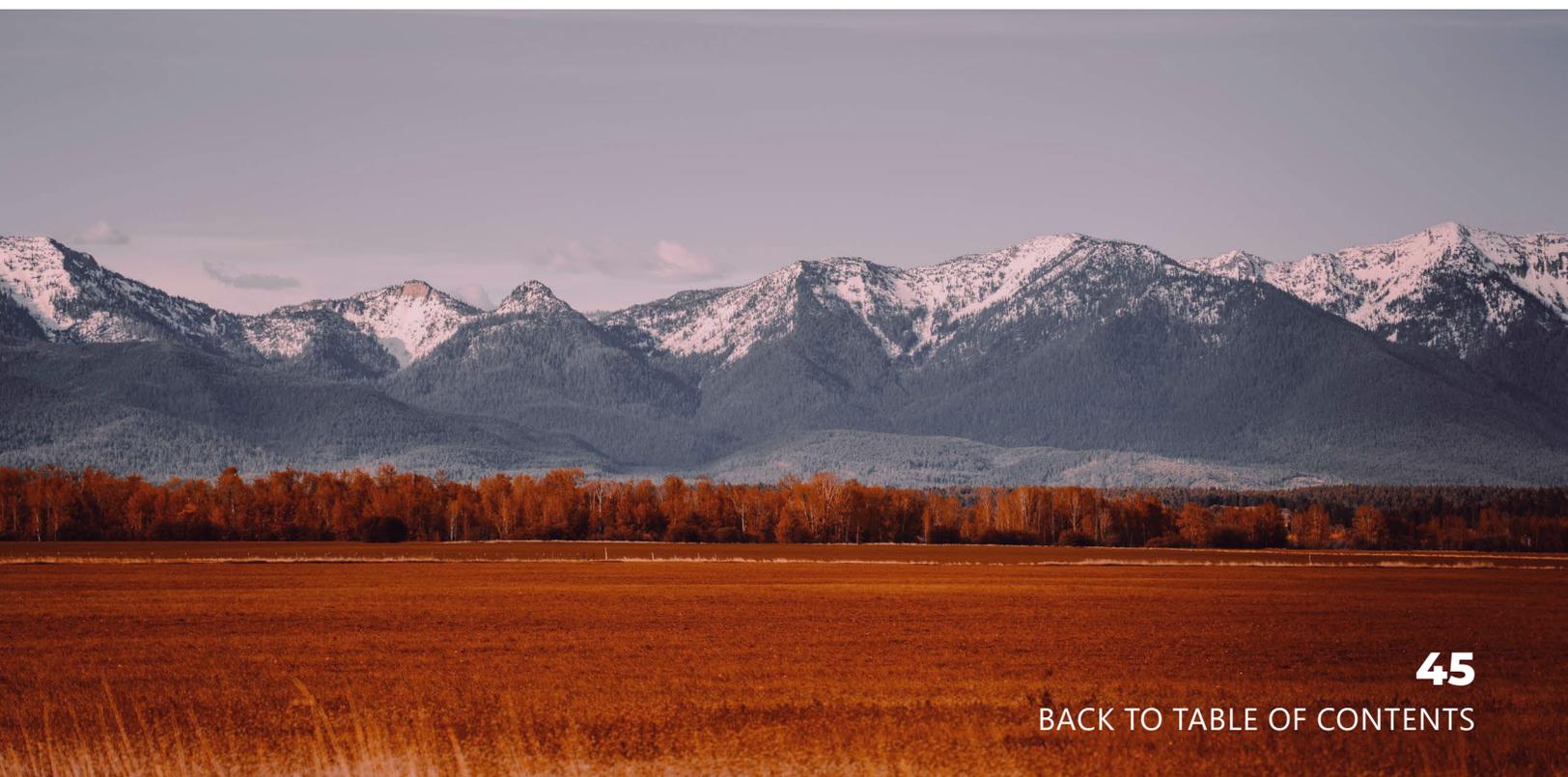
COMPARATIVE STATEMENT OF REVENUE AND EXPENSES

Operations	FY 2023	FY 2022
Gross Liquor Stores	\$207,608,326	\$203,720,146
Less Agent Discounts Granted	\$26,956,607	\$26,514,309
Adjusted Gross Liquor Sales	\$180,651,719	\$177,205,836
Less Cost of Goods Sold	\$115,942,740	\$115,341,109
Gross Income from Liquor Sales	\$62,653,787	\$61,864,728
Non Operating Income	\$8,833,891	\$5,911,844
Total Income	\$71,187,678	\$67,773,571
Total Operating Expenses	\$2,721,629	\$3,530,667
Operating Income	\$68,466,049	\$64,245,904
Less Transfers Out		
Liquor License Fees to General Fund	\$7,076,653	\$3,379,100
Liquor License Appropriation for DOJ	\$1,406,989	\$1,372,093
Total Liquor License Fees	\$8,483,642	\$4,751,192
Carrier Tax to General Fund	\$11,561	\$34,045
Liquor Excise Tax	\$25,080,874	\$24,598,539
Liquor License Tax	\$15,663,747	\$15,440,998
General Fund	\$5,403,993	\$5,327,144
Special Revenue Fund	\$10,259,754	\$10,113,854
Tax and Fee Transfers	\$49,239,824	\$44,824,774
Net Income from Operations	\$19,267,705	\$19,421,130
Transfers to General Fund	\$19,000,000	\$18,500,00
Liquor Judgement		
Change in Net Assets	\$267,705	\$921,130

FINANCIAL HIGHLIGHTS

COMPARATIVE STATEMENT OF REVENUE AND EXPENSES

Operating Expenses	FY 2023	FY 2022
Personal Services	\$1,729,461	\$1,586,995
Indirect Administrative Costs	\$428,017	\$428,017
License Fee Costs	\$1,104,179	\$1,067,468
Contracted Services	\$217,144	\$134,433
Supplies and Materials	\$94,933	\$60,658
Communications	\$25,531	\$25,660
Rent	\$28,207	\$30,997
Travel	\$5,071	\$7,481
Utilities	\$57,981	\$51,622
Repairs Maintenance	\$45,950	\$53,337
Other Expenses	\$16,931	\$15,653
Depreciation	\$66,838	\$62,028
SBECF Interest	\$5,564	\$6,318
Total Operating Expenses	\$3,825,807	\$3,530,667



COMPARATIVE REPORTS OF SALES TO AGENCY STORES

Store name	FY 2023 Sales in \$	FY 2023 Volume	FY 2022 Sales in \$	FY 2022 Volume
Lolo#192	\$17,942,230.15	1	\$18,432,448.50	1
Belgrade#76	\$13,950,713.90	2	\$14,087,257.45	2
Missoula#171	\$10,880,757.75	3	\$11,042,722.20	3
Bozeman#193	\$10,681,673.20	4	\$10,056,997.30	4
Laurel#65	\$10,026,866.05	5	\$9,603,158.25	5
Butte#116	\$7,879,823.65	6	\$6,933,853.05	7
Helena#1	\$7,035,645.50	7	\$6,247,920.15	10
Billings#196	\$6,992,996.40	8	\$7,664,489.55	6
Whitefish#64	\$6,510,071.50	9	\$6,490,294.85	9
Kalispell#12	\$6,392,465.80	10	\$6,602,105.95	8
Billings#3	\$5,972,600.10	11	\$5,910,334.50	11
Missoula#170	\$5,521,901.10	12	\$5,831,714.55	12
Greatfalls#139	\$4,966,362.50	13	\$4,903,290.70	13
Bigsky#190	\$4,858,020.50	14	\$4,503,948.95	14
Livingston#8	\$4,842,017.75	15	\$3,545,059.55	18
Evergreen#67	\$3,979,403.35	16	\$3,577,909.50	16
Columbia Falls#73	\$3,857,365.35	17	\$3,842,184.60	15
Great Falls#140	\$3,667,760.05	18	\$3,565,754.40	17
Kalispell#195	\$3,328,839.25	19	\$3,374,333.65	19
Bigfork#179	\$3,324,082.50	20	\$2,952,618.80	21

COMPARATIVE REPORTS OF SALES TO AGENCY STORES

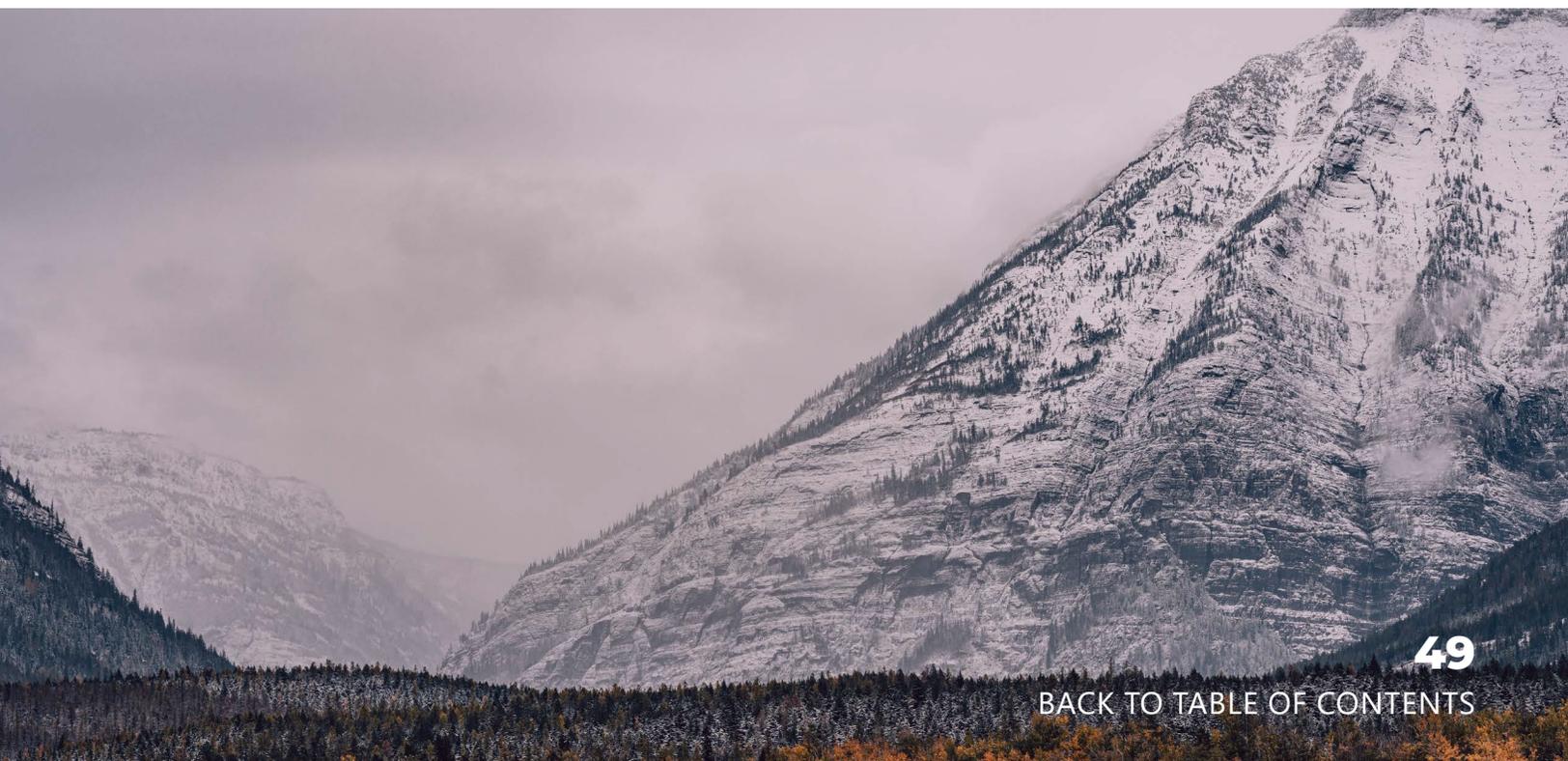
Store name	FY 2023 Sales in \$	FY 2023 Volume	FY 2022 Sales in \$	FY 2022 Volume
Helena#5	\$3,149,872.55	21	\$1,560,082.45	33
Hamilton#18	\$2,950,663.60	22	\$2,758,868.90	22
Polson#54	\$2,707,804.85	23	\$2,683,607.25	23
East Helena#83	\$2,677,767.75	24	\$3,329,859.55	20
Havre#26	\$2,062,292.50	25	\$2,105,325.10	25
Miles City#13	\$2,016,395.65	26	\$2,140,085.95	24
Butte#2	\$1,940,095.05	27	\$2,004,368.00	27
Anaconda#14	\$1,918,627.55	28	\$1,853,246.30	29
Cut Bank#45	\$1,909,710.70	29	\$1,982,216.80	28
Billings#4	\$1,631,964.80	30	\$1,710,471.65	30
Glendive#21	\$1,574,371.35	31	\$1,555,302.30	34
Red Lodge#27	\$1,564,449.15	32	\$1,626,441.95	31
Lewistown#15	\$1,461,520.80	33	\$1,404,327.55	37
Baker#42	\$1,439,272.55	34	\$1,593,960.20	32
Dillon#32	\$1,433,955.85	35	\$1,457,233.15	35
Bozeman#9	\$1,314,799.75	36	\$2,032,109.90	26
Stevensville#115	\$1,310,539.90	37	\$1,434,339.30	36
Victor#172	\$1,240,827.55	38	\$1,327,455.50	38
Ennis#60	\$1,222,133.90	39	\$1,244,913.35	39
Eureka#69	\$1,177,133.85	40	\$1,098,945.95	41
Absarokee#167	\$1,130,212.05	41	\$1,016,096.60	44
Sidney#50	\$1,077,350.65	42	\$1,028,890.35	43
Glasgow#24	\$1,073,774.70	43	\$1,101,985.75	40
Fort Benton#31	\$1,069,631.10	44	\$1,054,617.50	42
Libby#6	\$994,040.25	45	\$952,129.15	46
Hungry Horse#62	\$943,349.60	46	\$971,679.70	45
Wolf Point#52	\$900,418.85	47	\$869,004.85	48
West Yellowstone#59	\$883,060.70	48	\$852,482.75	49
Malta#22	\$866,674.80	49	\$892,396.95	47
Thompson Falls#7	\$807,372.90	50	\$719,468.85	53

COMPARATIVE REPORTS OF SALES TO AGENCY STORES

Store name	FY 2023 Sales in \$	FY 2023 Volume	FY 2022 Sales in \$	FY 2022 Volume
Bridger#91	\$764,899.15	51	\$677,514.75	58
Columbus#16	\$760,806.80	52	\$619,525.95	61
Superior#30	\$757,963.85	53	\$577,005.30	63
Deer Lodge#11	\$743,693.90	54	\$718,390.40	54
Ronan#101	\$742,789.35	55	\$733,836.45	52
Seeley Lake#122	\$725,298.80	56	\$645,641.05	60
Plains#108	\$721,313.55	57	\$751,407.95	51
Townsend#49	\$709,109.75	58	\$689,856.40	57
Great Falls#141	\$696,713.35	59	\$697,089.55	56
Gardiner#58	\$638,392.30	60	\$836,906.95	50
Roundup#44	\$634,351.55	61	\$660,113.80	59
Darby#85	\$626,231.85	62	\$617,623.15	62
Medicine Lake#90	\$607,032.95	63	\$711,450.35	55
Big Timber#17	\$548,333.55	64	\$536,636.05	64
Hardin#37	\$528,753.75	65	\$527,180.75	65
Conrad#33	\$517,624.15	66	\$503,265.10	66
St. Regis#185	\$511,869.25	67	\$471,905.20	68
Shelby#29	\$507,161.90	68	\$485,231.40	67
Lincoln#112	\$484,124.75	69	\$429,253.15	72
Hot Springs#61	\$453,297.60	70	\$435,603.70	71
Troy#70	\$441,460.40	71	\$452,615.95	70
Sheridan#105	\$425,066.90	72	\$405,405.65	73
White Sulphur Springs#36	\$423,019.25	73	\$399,937.95	76
Whitehall#104	\$414,068.45	74	\$402,238.20	74
Forsyth#23	\$398,573.60	75	\$401,919.65	75
Choteau#34	\$393,932.00	76	\$296,975.70	79
Plentywood#53	\$393,444.90	77	\$460,665.30	69
Harlowton#38	\$364,043.10	78	\$364,429.45	77
Wilsall#117	\$341,528.20	79	\$301,011.85	78
St. Ignatius#74	\$271,382.25	80	\$281,368.70	80

COMPARATIVE REPORTS OF SALES TO AGENCY STORES

Store name	FY 2023 Sales in \$	FY 2023 Volume	FY 2022 Sales in \$	FY 2022 Volume
Poplar#100	\$256,119.15	81	\$237,487.15	81
Alberton#138	\$207,915.75	82	\$196,067.70	83
Chinook#28	\$204,068.55	83	\$200,984.65	82
Twin Bridges#77	\$152,914.00	84	\$145,904.10	86
Scobey#51	\$149,483.05	85	\$145,422.15	87
Stanford#43	\$144,126.80	86	\$170,532.55	84
Augusta#81	\$126,482.20	87	\$131,053.65	88
Lima#82	\$96,581.60	88	\$103,211.20	89
Fairfield#130	\$94,697.20	89	\$97,414.90	91
Winifred#160	\$94,179.35	90	\$100,130.40	90
Boulder#56	\$93,856.30	91	\$149,358.25	85
Valier#78	\$91,356.95	92	\$88,759.10	92
Chester#35	\$59,048.20	93	\$80,224.45	93
Nashua#95	\$47,348.00	94	\$38,551.95	94
Winnett#39	\$33,466.90	95	\$28,071.65	95
Total	\$207,459,606.75		\$203,535,489.65	

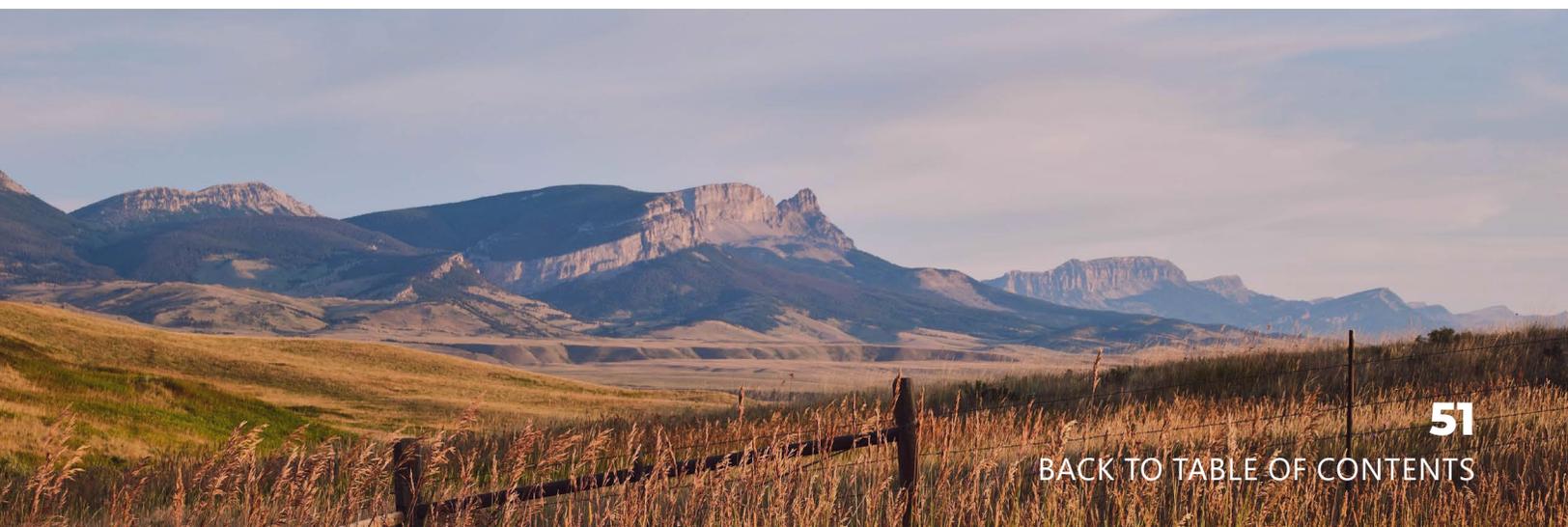


LIQUOR SALES TO AGENCY STORES BY COUNTY

County	City	Gross Sales to Agent	Percent of Sales
Beaverhead	Dillon #32	1,433,956	
	Lima #82	96,582	
	Total	1,530,537	0.74%
Big Horn	Hardin #37	528,754	0.25%
Blaine	Chinook #28	204,069	0.10%
Broadwater	Townsend #49	709,110	0.34%
Carbon	Bridger #91	764,899	
	Red Lodge #27	1,564,449	
	Total	2,329,348	1.12%
Cascade	Great Falls #139	4,966,363	
	Great Falls #140	3,667,760	
	Great Falls #141	696,713	
	Total	9,330,836	4.50%
Chouteau	Fort Benton #31	1,069,631	0.52%
Custer	Miles City #13	2,016,396	0.97%
Daniels	Scobey #51	149,483	0.07%
Dawson	Glendive #21	1,574,371	0.76%
Deer Lodge	Anaconda #14	1,918,628	0.92%
Fallon	Baker #42	1,439,273	0.69%
Fergus	Lewistown #15	1,461,521	
	Winifred #160	94,179	
	Total	1,555,700	0.75%
Flathead	Bigfork #179	3,324,083	
	Columbia Falls #73	3,857,365	
	Evergreen #67	3,979,403	
	Hungry Horse #62	943,350	
	Kalispell #12	6,392,466	
	Kalispell #195	3,328,839	
	Whitefish #64	6,510,072	
Total	28,335,577	13.66%	

LIQUOR SALES TO AGENCY STORE BY COUNTY

County	City	Gross Sales to Agent	Percent of Sales
Gallatin	Belgrade #76	13,950,714	
	Big Sky #190	4,858,021	
	Bozeman #193	10,681,673	
	Bozeman #9	1,314,800	
	West Yellowstone #59	883,061	
	Total	31,688,268	15.27%
Glacier	Cut Bank #45	1,909,711	0.92%
Hill	Havre #26	2,062,293	0.99%
Jefferson	Boulder #56	93,856	
	Whitehall #104	414,068	
	Total	507,925	0.24%
Judith Basin	Stanford #43	144,127	0.07%
Lake	Polson #54	2,707,805	
	Ronan #101	742,789	
	St Ignatius #74	271,382	
	Total	3,721,976	1.79%
Lewis and Clark	Augusta #81	126,482	
	East Helena #83	2,677,768	
	Helena #1	7,035,646	
	Helena #5	3,149,873	
	Lincoln #112	484,125	
	Total	13,473,893	6.49%



LIQUOR SALES TO AGENCY STORE BY COUNTY

County	City	Gross Sales to Agent	Percent of Sales
Liberty	Chester #35	59,048	0.03%
Lincoln	Eureka #69	1,177,134	
	Libby #6	994,040	
	Troy #70	441,460	
	Total	2,612,635	1.26%
Madison	Ennis #60	1,222,134	
	Sheridan #105	425,067	
	Twin Bridges #77	152,914	
	Total	1,800,115	0.87%
Meagher	White Sulphur Springs #36	423,019	0.20%
Mineral	Alberton #138	207,916	
	St Regis #185	511,869	
	Superior #30	757,964	
	Total	1,477,749	0.71%
Missoula	Lolo #192	17,942,230	
	Missoula #170	5,521,901	
	Missoula #171	10,880,758	
	Seeley Lake #122	725,299	
	Total	35,070,188	16.90%
Musselshell	Roundup #44	634,352	0.31%
Park	Gardiner #58	638,392	
	Livingston #8	4,842,018	
	Wilsall #117	341,528	
	Total	5,821,938	2.81%
Petroleum	Winnett #39	33,467	0.02%
Phillips	Malta #22	866,675	0.42%
Pondera	Conrad #33	517,624	
	Valier #78	91,357	
	Total	608,981	0.29%

LIQUOR SALES TO AGENCY STORE BY COUNTY

County	City	Gross Sales to Agent	Percent of Sales
Powell	Deer Lodge #11	743,694	0.36%
Ravalli	Darby #85	626,232	
	Hamilton #18	2,950,664	
	Stevensville #115	1,310,540	
	Victor #172	1,240,828	
	Total	6,128,263	2.95%
Richland	Sidney #50	1,077,351	0.52%
Roosevelt	Poplar #100	256,119	
	Wolf Point #52	900,419	
	Total	1,156,538	0.56%
Rosebud	Forsyth #23	398,574	0.19%
Sanders	Hot Springs #61	453,298	
	Plains #108	721,314	
	Thompson Falls #7	807,373	
	Total	1,981,984	0.96%
Sheridan	Medicine Lake #90	607,033	
	Plentywood #53	393,445	
	Total	1,000,478	0.48%
Silver Bow	Butte #116	7,879,824	
	Butte #2	1,940,095	
	Total	9,819,919	4.73%
Stillwater	Absarokee #167	1,130,212	
	Columbus #16	760,807	
	Total	1,891,019	0.91%
Sweetgrass	Big Timber #17	548,334	0.26%
Teton	Choteau #34	393,932	
	Fairfield #130	94,697	
	Total	488,629	0.24%
Toole	Shelby #29	507,162	0.24%
Valley	Glasgow #24	1,073,775	
	Nashua #95	47,348	
	Total	1,121,123	0.54%

LIQUOR SALES TO AGENCY STORE BY COUNTY

County	City	Gross Sales to Agent	Percent of Sales
Wheatland	Harlowton #38	364,043	0.18%
Yellowstone	Billings #196	6,992,996	
	Billings #3	5,972,600	
	Billings #4	1,631,965	
	Laurel #65	10,026,866	
	Total	24,624,427	11.87%
Totals		207,459,607	



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