

Virginia Alcoholic Beverage Control Authority

Chief Executive Officer
Travis G. Hill



Chair
Timothy D. Hugo

Vice Chair
Robert C. Sledd

Board of Directors
William D. Euille
Gregory F. Holland
Mark E. Rubin

August 30, 2023

Via Electronic Mail

The Honorable Janet D. Howell, Co-Chair
The Honorable George L. Barker, Co-Chair
Senate Finance and Appropriations Committee

The Honorable Barry D. Knight, Chair
House Appropriations Committee

Mr. Michael Maul
Director of Department of Planning and Budget

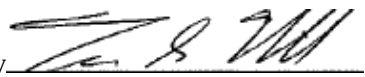
Mr. Joseph Guthrie, Commissioner
Virginia Department of Agriculture and Consumer Services

Re: Spirits Promotion Fund Allocation FY2023

Chairs Howell, Barker, Knight, Director Maul and Commissioner Guthrie:

Pursuant to the provisions of Chapter 84 and 85 of the Acts of Assembly of 2022, subsection B 4.1-234, Virginia Alcoholic Beverage Control Authority shall deposit twenty percent of the portion of tax collected that is attributable to the sale of spirits produced by a distiller licensee to the Virginia Spirits Promotion Fund established pursuant to subsection 3.2-3012. In Fiscal Year 2023, twenty percent of tax collections from sale of spirits produced by a distiller licensee was \$1,151,898.55. Of that total, \$661,924.20 is attributed to the sale of Virginia produced spirits at Virginia ABC stores, and \$489,974.35 is attributed to the sale of Virginia produced spirits by distiller licensees.

Virginia Alcoholic Beverage Control Authority

By 

Travis Hill
Chief Executive Officer

Cc: Anne Oman (House – Staff Director)
April Kees (Senate- Staff Director)
Dave Cuttino (Virginia Spirits Board Chair)



IAI Department Values 1000000

IAI Department Values 1000000	Rev000010-Alcohol	Rev000011-Cash overage	Rev000014-On-Line Sales	Rev000017-4003016 [2]	4003020-Merchandise Sales	Gross Sales [1]	400301605-Excise Tax on Wine Sales	400301606-Excise Tax on Spirits Sales	Spirits & Wine Taxes [2]	Commission
000001 ABC Default	1	-	-	-	-	-	-	-	-	-
110500 Lottery	590	-	-	-	-	-	-	-	-	-
110591 Virginia Is for Lovers Merchandise	591	-	-	-	-	-	-	-	-	-
110700 ODA Default	700	-	-	-	-	-	-	-	-	-
110701 Administration	701	-	-	-	-	-	-	-	-	-
110703 Agency Overhead	703	24,259.83	-	-	-	(24,259.83)	-	-	-	-
110709 Change Management Office	709	-	-	-	-	-	-	-	-	-
110750 COVID-19 Response	750	-	-	-	-	-	-	-	-	-
110751 Covid Test Mandates	751	-	-	-	-	-	-	-	-	-
111121 Change Management Office	711	-	-	-	-	-	-	-	-	-
111723 Project Management	723	-	-	-	-	-	-	-	-	-
111725 Office of Minority Equity & Inclusion (OMEI)	725	-	-	-	-	-	-	-	-	-
115710 Hearings & Appeals	710	-	-	-	-	-	-	-	-	-
115910 Office of Legal Counsel	910	-	-	-	-	-	-	-	-	-
120700 Training	700	-	-	-	-	-	-	-	-	-
120711 Human Resources	711	-	-	-	-	-	-	-	-	-
120714 Severance & LTD	714	-	-	-	-	-	-	-	-	-
120715 Leadership Training	715	-	-	-	-	-	-	-	-	-
120716 Employee Reconciliation Programs	716	-	-	-	-	-	-	-	-	-
120718 Mail Room	718	-	-	-	-	-	-	-	-	-
130713 Public Relations	713	-	-	40.00	-	(40.00)	-	-	-	-
140713 GDMAT	713	900.00	-	164.82	-	(1,064.82)	-	-	-	-
140720 Web Operations Team	720	-	-	-	-	-	-	-	-	-
140732 Grafware & Analytics	732	-	-	-	-	-	-	-	-	-
140733 GDMAT	733	-	-	-	-	-	-	-	-	-
140738 Education	738	-	-	-	-	-	-	-	-	-
140740 College Conference	740	-	-	-	-	-	-	-	-	-
150494 Do not use	494	-	-	-	-	-	-	-	-	-
150497 Supplies	497	-	-	-	-	-	-	-	-	-
150714 Mail Room	714	-	-	-	-	-	-	-	-	-
150735 Supply & Equipment Warehouse	735	-	-	-	-	-	-	-	-	-
150750 Purchasing	750	-	-	35.18	-	(35.18)	-	-	-	-
160708 Internal Audit	708	-	-	-	-	-	-	-	-	-
160709 Information Security	709	-	-	-	-	-	-	-	-	-
170704 Financial Management Services	704	-	-	-	-	-	-	-	-	-
170737 Tax Management	737	-	-	-	-	-	-	-	-	-
175523 Authority Transition	523	-	-	-	-	-	-	-	-	-
175524 New Building	524	-	-	-	-	-	-	-	-	-
175525 Agency Initiatives	525	-	-	-	-	-	-	-	-	-
175526 Agency Reimbursement	526	-	-	-	-	-	-	-	-	-
176910 Customer Support Business Process Reengine	910	-	-	-	-	-	-	-	-	-
176911 Internal Workflow Automation	911	-	-	-	-	-	-	-	-	-
177940 WOLC - Limited Availability	940	-	-	-	-	-	-	-	-	-
177941 Product Master Data Discover	941	-	-	-	-	-	-	-	-	-
177942 Domain Migration	942	-	-	-	-	-	-	-	-	-
177943 E-Commerce Experience Platform	943	-	-	-	-	-	-	-	-	-
177944 WOLC - Shop-to-Customer	944	-	-	-	-	-	-	-	-	-
179570 Pin-Pad Replacement	970	-	-	-	-	-	-	-	-	-
180580 POS	580	-	-	-	-	-	-	-	-	-
180581 POS Upgrade	581	-	-	-	-	-	-	-	-	-
180585 MDVE	585	-	-	-	-	-	-	-	-	-
180711 WTA	711	-	-	-	-	-	-	-	-	-
180779 IT Enterprise Architecture	779	-	-	-	-	-	-	-	-	-
180780 Package Application Support	780	-	-	-	-	-	-	-	-	-
180781 IT Administration	781	-	-	-	-	-	-	-	-	-
180782 IT Quality Assurance	782	-	-	-	-	-	-	-	-	-
180783 IT Project Management	783	-	-	-	-	-	-	-	-	-
180784 IT Production Support	784	-	-	-	-	-	-	-	-	-
180785 IT Data Services	785	-	-	-	-	-	-	-	-	-
180786 IT Software Development	786	-	-	-	-	-	-	-	-	-
180787 IT Internal Infrastructure	787	-	-	-	-	-	-	-	-	-
180788 POS	788	-	-	-	-	-	-	-	-	-
180791 IT Placeholder Department	791	-	-	-	-	-	-	-	-	-
180800 New Financial System	800	-	-	-	-	-	-	-	-	-
180801 New Learning System	801	-	-	-	-	-	-	-	-	-
180922 Website Redesign	922	-	-	-	-	-	-	-	-	-
180927 New Human Resources System	927	-	-	-	-	-	-	-	-	-
180944 Store Maintenance	944	-	-	-	-	-	-	-	-	-
180948 New Locations and Renovations	948	-	-	-	-	-	-	-	-	-
190601 Office Building	601	-	-	-	-	-	-	-	-	-
190602 Office Building Renovations	602	-	-	-	-	-	-	-	-	-
190603 Office Building Renovation	603	-	-	-	-	-	-	-	-	-
190607 Office Building	607	-	-	(24.51)	-	24.51	-	-	-	-
190605 Property Management Services	605	-	-	-	-	-	-	-	-	-
210495 Store Training	495	-	-	-	-	-	-	-	-	-
210496 Overhead & Misc Exp	496	-	-	-	-	-	-	-	-	-
210502 Gift Cards	502	-	-	-	-	-	-	-	-	-
210504 Retail Operations	504	68,142.47	-	-	-	(68,142.47)	-	-	-	-
210506 COVID-19 Retail	506	-	-	-	-	-	-	-	-	-
210509 Make for Resub	509	-	-	-	-	-	-	-	-	-
211010 Distillery - Three Brothers	110	(107.24)	81.40	-	-	369.10	-	61.46	61.46	73.75
211011 Distillery - Woods Mill	111	-	-	-	-	-	-	-	-	-
211012 Distillery - Apple Pie	112	(543,802.86)	16,255.25	-	-	614,402.89	5,728.33	82,126.86	87,855.18	128,319.68
211013 Distillery - Vilee Spirits	113	(4,819.58)	81.01	-	-	17,904.21	-	2,984.62	2,984.62	3,580.84
211014 Distillery - Five Mile Mtn	114	(55,564.13)	(168.39)	-	-	66,848.04	-	11,115.50	11,115.50	13,335.94
211015 Distillery - Coefer Fox Williamsburg	115	(899,391.50)	(380.96)	-	-	479,669.93	-	79,897.47	79,897.47	95,817.79
211016 Distillery - Virginia	116	(975,058.37)	391.89	-	-	379,091.36	-	55,024.88	55,024.88	66,056.64
211017 Distillery - James River	117	(5,214.78)	-	-	-	2,600.22	-	341.44	341.44	421.20
211018 Distillery - Chesapeake Bay	118	(626,200.33)	(858.97)	-	-	521,193.85	-	85,260.53	85,260.53	102,202.17
211019 Distillery - Williamsburg	119	(103,341.26)	2,638.86	-	-	123,650.47	-	20,219.30	20,219.30	24,379.27
211020 Distillery - XO	120	(849,608.32)	(955.54)	-	-	420,502.30	-	69,938.44	69,938.44	83,909.34
211021 Distillery - Old House Vineyard	121	(165,596.19)	(37.86)	-	-	191,961.14	-	33,326.99	33,326.99	39,794.63
211022 Distillery - Reserve	122	(200,040.50)	(378.05)	-	-	103,605.47	-	15,822.80	15,822.80	19,421.46
211023 Distillery - Murletury	123	(644,477.02)	(201.78)	-	-	513,388.08	123.70	88,366.58	88,490.28	106,656.78
211024 Distillery - Mount Defiance	124	(142,468.48)	-	-	-	171,005.00	-	28,508.64	28,508.64	34,265.09
211025 Distillery - River Hill	125	(64,529.99)	-	-	-	77,439.08	-	12,909.09	12,909.09	15,487.81
211026 Distillery - Garofano Artisan	126	-	-	-	-	-	-	-	-	-
211027 Distillery - Appalachian Mtns	127	-	-	-	-	-	-	-	-	-
211028 Distillery - Silverback	128	(544,573.61)	0.02	-	-	663,514.44	-	108,940.85	108,940.85	130,702.89
211029 Distillery - Dixie Valley	129	(50,316.81)	-	-	-	60,405.45	-	10,075.14	10,075.14	12,087.74
211030 Distillery - Copper Fox	130	(834,216.24)	-	-	-	401,075.53	-	66,859.29	66,859.29	80,215.09
211031 Distillery - Mount Vernon	131	(710,379.08)	-	-	-	802,489.00	-	142,109.92	142,109.92	170,497.80
211032 Distillery - Belmont Farms	132	(595,468.01)	-	-	-	714,888.85	-	119,100.84	119,100.84	143,651.65
211033 Distillery - Croctics Cove	133	(650,727.91)	(211.88)	-	-	541,120.65	-	90,178.86	90,178.86	108,193.02
211034 Distillery - Sausalito/Bowman	134	(917,465.65)	(298.83)	-	-	1,525,575.71	-	183,537.05	183,537.05	220,202.42
211035 Distillery - Springfield	135	(146,928.70)	2,612.92	-	-	168,068.50	1,251.69	22,512.12	22,772.81	27,721.65
211036 Distillery - Bondurant Brothers	136	(4,365.35)	81.03	-	-	5,274.63	-	879.27	879.27	1,054.93
211037 Distillery - Citrus	137	(889,897.19)	(373.02)	-	-	443,927.41	-	73,997.19	73,997.19	88,778.88
211038 Distillery - Ragged Branch	138	(660,679.23)	0.02	-	-	552,827.16	-	92,157.95	92,157.95	110,567.44
211039 Distillery - Filibuster	139	(109,395.98)	(298.83)	-	-	113,802.26	-	19,204.83	19,204.83	23,048.08
211040 Distillery - Spirit Lab	140	(5,232.00)	0.01	-	-	6,278.71	-	1,046.66	1,046.66	1,255.73
211041 Distillery - Fall Church	141	-	-	-	-	-	-	-	-	-
211042 Distillery - Vintador	142	(541,808.13)	(243.30)	-	-	650,441.08	-	108,387.65	108,387.65	130,919.17
211043 Distillery - Twin Creeks	143	(49,399.27)	-	-	-	59,241.50	-	9,882.23	9,882.23	11,886.31
211044 Distillery - Blue Hill	144	(51,844.84)	-	-	-	62,737.11	165.00	6,237.11	6,237.11	7,585.58
211045 Distillery - Dids's	145	(74,703.90)	81.01	-	-	89,448.33	-	14,944.36	14,944.36	17,929.65
211046 Distillery - Buffalo Creek	146	(11,746.13)	-	-	-	14,004.74	-	2,349.59	2,349.59	2,824.00
211047 Distillery - Frankie County	147	(8,628.02)	-	-	-	10,314.47	-	1,727.45	1,727.45	2,107.09
211048 Distillery - Dead Reckoning	148	-	-	-	-	-	-	-	-	-
211049 Distillery - Cooper and Oak Craft Spirits	149	-	-	-	-	-	-	-	-	-
211050 Distillery - Stone Mountain	150	-	-	-	-	-	-	-	-	-
211051 Distillery - Tanglefoot	151	(914,900.72)	(417.92)	-	-	1,091,051.54	1,607.53	170,075.17	176,732.90	218,667.63
211052 Distillery - Dixie Bardstone	152	(139,400.69)	392.07	-	-	248,403.07	-	25,400.07	25,400.07	31,315.20
211053 Distillery - Bombini	153	(79,168.50)	(19.06)	-	-	95,025.13	-	15,837.51	15,837.51	19,001.21
211054 Distillery - Vintador	154	(517,483.61)	(35.45)	-	-	624,213.07	-	100,404.61	100,404.61	124,075.52
211055 Distillery - Dry Fork	155	(1,005.38)	-	-	-	1,606.60	-	601.22	601.22	721.32
211056 Distillery - Vilee Spirits	156	(199,669.00)	(358.10)	-	-	239,970.48	-	39,943.38	39,943.38	47,922.48
211057 Distillery - Coast Charles	157	(172,397.90)	-	-	-	207,923.97	-	34,561.07	34,561.07	41,465.97
211058 Distillery - Three Crosses	158	(153,276.53)	(413.82)	-	-	375,880.71	-	62,590.34	62,590.34	75,993.37
211059 Distillery - Glenview	159	(82,363.20)	81.00	-	-	103,535.78	-	17,605.40	17,605.40	21,367.62
211060 Distillery - Hill Top	160	(136,404.81)	(1,154.95)	-	-	164,887.28	-	27,287.52	27,287.52	32,788.47
211061 Distillery - Skelley Fox Glasgow	161	(307,779.97)	81.01	-	-	369,054.04	-	61,537.06	61,537.06	74,807.02
211062 Distillery - Old William Rowland Spirits	162	(104,448.48)	181.00	-	-					

22664-Score 054	54	(3,303,922.08)	(64.48)	(32,731.19)	3,986,086.20	777.07	658,549.00	659,326.47
22665-Score 055	55	(1,590,430.38)	(138.07)	(85,866.21)	1,676,296.59	1,009.86	1,057,544.03	1,058,759.83
22666-Score 056	56	(1,960,758.58)	(138.08)	(123,531.27)	2,363,698.57	775.04	389,955.60	390,370.64
22667-Score 057	57	(1,955,474.74)	(138.08)	(142,763.06)	2,361,957.74	824.25	390,956.03	391,008.48
22668-Score 058	58	(2,196,554.77)	(138.06)	(174,490.10)	2,649,209.78	990.27	438,426.78	438,721.06
22669-Score 059	59	(3,654,755.76)	(138.04)	(315,872.30)	4,461,153.84	426.25	729,835.13	730,361.38
22670-Score 060	60	(4,122,338.68)	(138.04)	(351,023.60)	4,925,656.67	426.25	824,254.32	824,699.50
22671-Score 061	61	(2,540,151.07)	(175.86)	(125,121.29)	3,060,198.82	242.56	507,315.74	507,558.30
22672-Score 062	62	(4,778,393.47)	(131.80)	(386,374.86)	5,761,647.78	1,106.36	951,715.29	952,421.65
22673-Score 063	63	(2,511,099.69)	(131.77)	(241,538.08)	2,952,637.77	234.31	402,465.43	402,869.72
22674-Score 064	64	(2,816,228.16)	(131.77)	(241,531.70)	3,522,203.51	903.38	580,580.70	581,101.08
22675-Score 065	65	(1,854,612.88)	(131.78)	(114,971.52)	2,223,121.47	1,000.27	369,561.60	370,212.79
22676-Score 066	66	(2,623,468.88)	(158.71)	(200,687.18)	3,127,549.53	802.18	523,533.22	523,336.40
22677-Score 067	67	(2,171,748.96)	(121.81)	(140,690.02)	2,618,300.80	990.21	431,155.78	432,443.01
22678-Score 068	68	(1,596,475.28)	(121.81)	(140,690.04)	4,312,011.93	790,044.82	789,976.82	711,026.25
22679-Score 069	69	(2,230,763.30)	(131.18)	(200,172.45)	2,695,841.24	1,791.79	442,976.52	444,768.31
22680-Score 070	70	(1,987,641.61)	(131.18)	(8,740.61)	1,983,314.64	1,329.84	155,183.14	155,907.80
22681-Score 071	71	(2,471,348.58)	(131.18)	(23,770.63)	3,571,186.92	1,795.17	584,100.20	585,875.37
22682-Score 072	72	(3,520,863.84)	(139.11)	(86,207.25)	4,298,255.74	1,420.84	699,724.70	701,455.44
22683-Score 073	73	(1,655,389.88)	(139.11)	(1,931.97)	1,959,995.84	378.54	332,202.59	332,581.33
22684-Score 074	74	(2,813,621.67)	(170.84)	(15,166.42)	2,788,952.12	1,116.66	461,985.54	463,102.20
22685-Score 075	75	(2,585,204.28)	(170.84)	(2,308.32)	3,125,209.23	1,701.19	511,158.53	512,659.72
22686-Score 076	76	(1,869,878.21)	(186.72)	(13,103.11)	2,255,739.21	569.75	372,089.42	372,659.17
22687-Score 077	77	(2,687,153.54)	(211.37)	(20,620.29)	3,244,812.76	1,183.74	533,846.02	535,029.76
22688-Score 078	78	(4,668,137.08)	(221.54)	(50,478.15)	5,613,613.69	910.90	932,325.54	932,325.54
22689-Score 080	80	(3,054,889.00)	(209.71)	(26,431.88)	3,690,248.12	472.05	609,443.48	609,515.53
22690-Score 081	81	(2,417,348.58)	(181.05)	(15,766.77)	2,923,407.47	1,417.28	478,871.01	480,274.29
22691-Score 082	82	(5,187,160.20)	(115.05)	(33,068.84)	6,495,802.37	1,597.10	1,073,423.18	1,075,020.28
22692-Score 083	83	(1,496,278.72)	(87.74)	(10,375.39)	1,806,663.63	617.92	297,385.86	298,033.78
22693-Score 084	84	(2,150,228.22)	(87.74)	(2,647.18)	2,495,949.78	708.64	428,018.12	428,726.86
22694-Score 085	85	(2,769,315.02)	(171.11)	(49,141.81)	3,596,727.08	1,730.87	589,529.27	591,160.14
22695-Score 086	86	(3,206,499.70)	(171.11)	(120,069.02)	3,671,204.96	1,533.85	604,116.69	605,640.54
22696-Score 087	87	(2,111,040.40)	(344.71)	(102,792.80)	2,545,632.36	444.87	423,099.67	423,514.54
22697-Score 088	88	(1,979,995.01)	(191.91)	(184,148.08)	2,295,639.65	1,113.31	376,270.34	379,381.65
22698-Score 089	89	(2,147,447.42)	(191.91)	(152,308.77)	2,915,688.83	622.22	427,204.37	428,546.48
22699-Score 090	90	(4,360,393.57)	(151.63)	(334,144.05)	5,262,376.96	1,329.72	867,889.99	869,019.71
22700-Score 091	91	(2,175,241.66)	(151.63)	(127,874.50)	3,263,335.55	1,265.29	546,794.90	546,511.00
22701-Score 092	92	(2,186,577.28)	(214.44)	(200,888.27)	2,558,688.26	852.68	423,048.01	423,900.69
22702-Score 093	93	(3,049,283.38)	(251.08)	(300,222.50)	3,649,573.30	807.47	607,210.12	608,657.59
22703-Score 094	94	(4,383,562.68)	(229.61)	(425,815.27)	5,279,377.97	872.87	875,122.17	876,122.17
22704-Score 095	95	(1,844,479.08)	(161.42)	(11,984.21)	2,258,361.67	490.62	371,368.64	371,859.46
22705-Score 096	96	(2,585,204.28)	(161.42)	(15,328.84)	2,983,982.24	1,413.69	750,986.23	750,986.23
22706-Score 097	97	(3,653,116.03)	(174.44)	(38,499.11)	4,438,858.10	1,298.06	726,674.44	727,971.50
22707-Score 098	98	(4,144,339.31)	(483.85)	(138,089.19)	5,000,727.51	1,335.56	823,916.60	825,555.56
22708-Score 099	99	(4,158,438.00)	(483.85)	(142,702.49)	5,009,209.99	1,430.99	827,204.16	828,834.54
22709-Score 100	100	(3,764,240.80)	(483.85)	(202,922.45)	4,537,089.61	988.35	750,888.04	751,376.39
22710-Score 101	101	(1,575,465.60)	(181.83)	(15,208.41)	1,620,673.07	1,000.27	118,874.62	119,147.24
22711-Score 102	102	(4,790,845.81)	(431.97)	(49,225.06)	5,795,218.88	2,427.24	952,857.80	955,105.04
22712-Score 103	103	(3,781,401.42)	(260.00)	(20,615.51)	4,562,021.46	784.02	751,773.49	754,570.00
22713-Score 104	104	(3,975,838.81)	(260.00)	(27,468.12)	4,899,898.22	713.43	731,868.53	734,811.99
22714-Score 105	105	(6,888,349.77)	(187.50)	(27,646.42)	8,206,464.14	914.96	1,373,148.69	1,374,088.65
22715-Score 106	106	(2,585,204.28)	(187.50)	(2,467.50)	2,871,268.96	1,413.69	467,713.50	469,071.44
22716-Score 107	107	(5,098,026.49)	(7.49)	(44,182.13)	6,135,483.26	2,865.95	1,011,401.20	1,014,267.15
22717-Score 108	108	(3,330,595.54)	(398.75)	(12,865.95)	3,999,479.59	349.29	665,262.56	665,610.89
22718-Score 109	109	(1,011,533.43)	(483.85)	(26,388.30)	3,638,811.62	141.12	600,427.82	600,519.29
22719-Score 110	110	(3,486,234.63)	(248.92)	(14,498.50)	4,207,728.24	523.09	696,373.11	696,796.20
22720-Score 111	111	(1,460,238.93)	(181.83)	(1,331.33)	1,554,407.27	953.80	95,753.44	91,147.24
22721-Score 112	112	(1,340,991.47)	(160.44)	(17,934.83)	4,471,157.96	679.21	741,392.01	742,071.22
22722-Score 113	113	(4,813,143.31)	(274.42)	(110,764.74)	5,791,904.97	425.86	962,173.14	962,999.00
22723-Score 114	114	(5,480,234.33)	(274.42)	(120,300.20)	6,677,109.30	478.30	1,098,430.12	1,098,430.12
22724-Score 115	115	(4,444,133.61)	(160.90)	(15,564.77)	5,108,297.27	743.84	846,115.05	846,829.99
22725-Score 116	116	(2,181,951.57)	(160.90)	(1,443.20)	2,369,999.99	90.49	398,328.38	398,418.61
22726-Score 117	117	(8,169,863.58)	(137.44)	(50,520.98)	9,958,046.98	4,102.16	1,628,822.82	1,624,024.98
22727-Score 118	118	(3,889,309.78)	(403.99)	(38,248.79)	4,819,197.74	1,273.18	790,424.00	793,697.18
22728-Score 119	119	(3,170,612.80)	(403.99)	(38,471.71)	3,812,511.91	627.48	627,174.19	627,174.19
22729-Score 120	120	(2,856,887.82)	(160.11)	(21,531.19)	3,449,876.66	1,888.22	561,541.22	567,109.44
22730-Score 121	121	(1,616,443.31)	(174.24)	(16,618.04)	1,786,829.29	1,588.50	124,700.74	124,764.59
22731-Score 122	122	(1,459,212.21)	(160.40)	(10,402.82)	1,760,742.06	422.77	290,638.86	291,059.63
22732-Score 123	123	(3,062,709.47)	(132.12)	(12,000.39)	3,695,934.64	1,956.51	607,828.08	609,249.96
22733-Score 124	124	(1,107,505.97)	(132.12)	(1,243,143.77)	1,243,143.77	200.47	200,281.92	200,281.92
22734-Score 125	125	(1,710,506.39)	(131.43)	(11,884.27)	2,068,937.67	562.30	340,772.80	340,772.80
22735-Score 126	126	(2,585,204.28)	(131.43)	(15,365.41)	4,340,401.27	1,413.69	710,703.71	711,868.65
22736-Score 127	127	(4,576,822.81)	(131.43)	(36,393.32)	5,572,517.35	1,332.51	912,769.61	914,102.12
22737-Score 128	128	(1,595,338.83)	(150.07)	(11,857.02)	1,924,699.27	416.79	317,856.56	318,535.35
22738-Score 129	129	(2,380,732.32)	(141.40)	(2,765,821.40)	2,765,821.40	17,681.22	468,108.46	468,108.46
22739-Score 130	130	(2,700,628.24)	(296.87)	(12,146.42)	3,252,642.42	340.24	539,259.63	539,599.87
22740-Score 131	131	(4,049,174.41)	(296.87)	(24,731.10)	4,882,242.42	806.99	998,999.99	807,829.80
22741-Score 132	132	(6,380,779.20)	(307.78)	(27,839.96)	7,468,068.03	704.47	1,273,177.52	1,274,081.99
22742-Score 133	133	(1,743,746.81)	(194.83)	(10,431.11)	2,095,960.21	223.51	381,972.91	382,166.44
22743-Score 134	134	(5,602,745.77)	(194.83)	(6,487,445.20)	6,487,445.20	1,133,143.15	1,133,143.15	1,133,143.15
22744-Score 135	135	(1,701,630.69)	(154.04)	(14,128.31)	2,060,518.84	193.47	340,471.42	340,663.89
22745-Score 136	136	(2,585,204.28)	(154.04)	(15,943.52)	3,199,148.36	1,244.44	423,044.44	423,044.44
22746-Score 137	137	(2,862,410.58)	(100.86)	(21,783.24)	3,605,512.07	1,564.19	554,554.18	555,718.29
22747-Score 138	138	(3,102,808.80)	(154.35)	(34,330.90)	3,996,240.97	2,270.04	655,625.29	657,895.97
22748-Score 139	139	(1,114,865.88)	(154.35)	(10,412.92)	1,988,006.66	616.42	218,868.53	219,059.29
22749-Score 140	140	(3,120,634.43)	(184.84)	(20,737.81)	3,741,131.25	1,175.57	621,712.60	622,801.17
22750-Score 141	141	(2,189,238.20)	(184.84)	(12,682.21)	3,177,980.10	1,183.68	591,759.13	593,277.12
22751-Score 142	142	(2,891,455.49)	(280.45)	(10,648.00)	3,448,469.10	161.72	582,122.84	582,284.56
22752-Score 143	143	(3,392,120.04)	(110.52)	(16,197.01)	3,968,011.24	1,238.28	648,349.39	649,637.87
22753-Score 144	144	(1,812,400.88)	(110.52)	(1,761.87)	1,822,329.76	361.52	362,137.85	362,137.85
22754-Score 145	145	(2,891,455.49)	(280.45)	(9,995.88)	3,750,637.67	399.58	510,562.52	513,456.10
22755-Score 146	146	(1,341,259.61)	(433.33)	(10,990.37)	1,629,204.04	626.60	266,280.13	266,908.73
22756-Score 147	147	(2,626,797.57)	(152.84)	(18,246.22)	3,162,622.49	665.27	521,703.29	524,485.86
22757-Score 148	148	(2,181,604.68)	(152.84)	(2,673,112.12)	2,673,112.12	426.84	432,169.46	432,169.46
22758-Score 149	149	(3,173,103.31)	(151.78)	(19,277.18)	3,826,781.13	914.58	631,300.26	634,334.

28246-000246	246	(2,710,930.99)	(158,771)	(14,297.28)	3,278,998.89	3420	942,768.55	543,111.45
28247-000247	247	(2,124,074.34)	(88,773)	(18,479.28)	3,292,998.89	3420	588,287.39	586,906.14
28248-000248	248	(3,481,115.08)	(57,301)	(4,207,004.24)	3,292,998.89	18471	693,434.42	695,476.13
28249-000249	249	(3,047,202.29)	(40,570)	(2,000,164)	4,107,198.08	6048	679,087.10	679,695.58
28250-000250	250	(2,776,972.31)	(30,331)	(3,487,478.31)	3,292,998.89	3846	534,434.65	534,806.11
28251-000251	251	(1,370,964.23)	(10,521)	(3,302.57)	1,524,968.60	6158	258,511.60	258,737.18
28252-000252	252	(1,021,102.62)	(10,521)	(3,302.57)	1,021,102.62	6158	654,593.21	654,650.43
28253-000253	253	(1,989,098.54)	(12,431)	(8,191.40)	4,701,046.06	2,0143	771,420.26	773,635.69
28254-000254	254	(2,727,082.62)	(23,771)	(2,892.22)	3,292,998.89	1,9829	529,220.50	531,158.79
28255-000255	255	(4,095,208.89)	(964,440)	(4,092,270.96)	4,092,270.96	5844	1,816,004.67	1,816,004.67
28256-000256	256	(9,957,902.81)	(994,944)	(8,811,211)	11,989,021.64	14,0443	1,993,408.45	1,993,408.45
28257-000257	257	(1,184,221.89)	(96,147)	(1,184,221.89)	1,184,221.89	2,0143	339,383.47	339,383.47
28258-000258	258	(1,392,751.83)	(85,431)	(12,955.11)	4,084,913.81	30,116	678,290.88	678,441.04
28259-000259	259	(5,036,705.56)	(667,739)	(12,955.11)	6,074,919.17	79,447	1,004,480.59	1,005,726.26
28260-000260	260	(2,171,363.69)	(89,170)	(2,059,621)	2,486,474.66	4,31327	471,556.96	471,790.21
28261-000261	261	(3,566,400.88)	(197,301)	(3,042.29)	4,307,182.99	1,73997	708,701.65	710,441.62
28262-000262	262	(1,896,261.62)	(12,979)	(1,896,261.62)	1,896,261.62	6,1553	578,026.86	578,026.86
28263-000263	263	(1,434,026.29)	(107,911)	(1,762,701)	4,137,963.35	41,336	686,585.07	686,998.43
28264-000264	264	(4,004,941.86)	(598,321)	(3,912,031)	5,599,198.12	1,08878	918,284.56	919,233.34
28265-000265	265	(2,589,904.81)	(1,200,899)	(2,589,904.81)	3,100,900.35	2,0087	515,346.50	515,346.50
28266-000266	266	(3,293,777.72)	(1,012,447)	(2,056,477)	3,979,091.26	73,655	659,990.00	659,734.65
28267-000267	267	(5,017,072.16)	(85,911)	(489,059.01)	7,374,174.21	3,32255	1,215,349.56	1,216,672.11
28268-000268	268	(6,162,865.80)	(4,171)	(80,816.40)	7,432,638.67	1,32469	1,227,627.55	1,228,524.54
28269-000269	269	(5,923,041.37)	(188,951)	(46,398.52)	7,147,427.86	1,60217	1,178,217.75	1,179,819.02
28270-000270	270	(1,543,645.24)	(87,141)	(1,543,645.24)	1,543,645.24	4,7058	705,455.13	707,321.11
28271-000271	271	(4,849,415.21)	(1,691,521)	(2,203,377)	5,841,409.17	64,712	960,383.95	970,031.07
28272-000272	272	(2,491,448.82)	(173,181)	(1,712,120.20)	3,012,106.54	4,7058	498,140.82	498,611.67
28273-000273	273	(2,446,531.00)	(122,321)	(2,162,471)	2,956,106.87	75,609	487,070.99	487,827.08
28274-000274	274	(1,006,091.08)	(9,131)	(1,174.74)	1,248,000.00	64,655	199,487.62	200,134.27
28275-000275	275	(1,470,805.70)	(140,001)	(1,328,931)	1,772,906.34	1,7533	292,302.91	296,832.24
28276-000276	276	(3,744,865.01)	(248,127)	(1,132,939)	4,141,000.97	1,2084	630,362.72	630,190.16
28277-000277	277	(1,586,900.00)	(124,181)	(1,286,169)	1,911,382.14	28,005	316,979.79	316,877.81
28278-000278	278	(7,428,797.67)	(652,480)	(8,268,911)	8,624,434.42	11,542	1,482,690.84	1,483,815.36
28279-000279	279	(2,523,926.51)	(105,831)	(17,012.99)	3,074,718.24	58917	505,883.74	506,727.91
28280-000280	280	(7,126,941.18)	(88,773)	(8,191.40)	8,817,172.75	71,009	1,482,813.72	1,483,813.62
28281-000281	281	(2,190,624.27)	(99,944)	(14,469.89)	2,642,397.42	52,115	436,881.92	437,204.07
28282-000282	282	(7,029,642.11)	(107,911)	(8,191.40)	9,587,798.89	1,2084	1,587,665.16	1,589,965.93
28283-000283	283	(1,396,695.60)	(54,991)	(5,929.82)	1,579,718.17	19,533	260,877.98	261,073.31
28284-000284	284	(5,998,274.71)	(181,261)	(9,979.35)	6,513,153.53	1,66615	1,075,266.06	1,076,990.21
28285-000285	285	(1,100,400.79)	(10,521)	(1,100,400.79)	1,100,400.79	21,4721	221,855.20	221,855.20
28286-000286	286	(5,549,729.23)	(1,599,721)	(8,251,741)	6,524,216.87	1,49719	1,116,996.81	1,116,996.81
28287-000287	287	(2,616,666.67)	(88,773)	(2,616,666.67)	2,616,666.67	1,9188	519,638.06	520,782.52
28288-000288	288	(3,988,703.65)	(159,931)	(24,314.32)	4,811,018.90	48,560	797,319.40	797,805.00
28289-000289	289	(3,122,874.77)	(89,170)	(10,256.77)	3,882,273.84	29,226	643,892.22	642,489.48
28290-000290	290	(2,187,688.70)	(88,773)	(2,187,688.70)	2,187,688.70	3,99222	468,093.66	468,093.66
28291-000291	291	(3,099,577.78)	(150,501)	(14,542.17)	3,737,373.31	38,327	622,839.09	623,206.46
28292-000292	292	(2,961,066.67)	(107,911)	(2,961,066.67)	2,961,066.67	1,9188	592,384.16	593,140.58
28293-000293	293	(800,640.71)	(18,960)	(8,006,407)	96,064.08	33,644	105,156.90	105,493.34
28294-000294	294	(6,176,380.47)	(131,521)	(45,104.07)	7,405,404.44	1,80054	1,229,390.84	1,231,193.38
28295-000295	295	(5,181,818.42)	(281,901)	(7,302.34)	6,539,909.24	75,003	1,088,842.31	1,088,842.31
28296-000296	296	(1,101,066.60)	(89,170)	(8,006,407)	1,101,066.60	67,561	220,401.46	221,077.07
28297-000297 (CLOSED)	297	(1,713,466.67)	(148,121)	(8,006,407)	1,713,466.67	61,536	445,136.32	440,947.11
28298-000298	298	(2,844,465.88)	(121,131)	(10,925.91)	3,211,175.30	11,773	536,663.63	536,771.36
28299-000299	299	(3,095,029.19)	(1,888,991)	(2,306,966)	3,790,096.19	80,158	619,369.47	620,710.05
28300-000300	300	(1,436,244.91)	(107,911)	(1,436,244.91)	1,436,244.91	681,204	684,244.80	684,244.80
28301-000301	301	(3,589,493.20)	(136,101)	(28,824.31)	4,318,815.78	1,11625	714,245.90	715,362.15
28302-000302 (CLOSED)	302							
28303-000303	303	(5,411,297.87)	(72,401)	(4,074,222)	6,529,346.61	2,00925	1,075,010.89	1,077,020.14
28304-000304	304	(1,706,244.47)	(105,831)	(11,969.72)	2,093,839.88	52,620	339,506.63	340,033.13
28305-000305	305	(1,139,138.09)	(60,440)	(4,099,620.70)	1,139,138.09	78,020	283,500.00	283,500.00
28306-000306	306	(4,812,218.83)	(226,141)	(8,251,741)	5,928,273.75	11,9048	978,762.82	979,545.60
28307-000307	307	(4,056,640.00)	(188,773)	(18,715.50)	4,888,802.19	10,750	808,802.19	809,700.00
28308-000308	308	(1,344,599.30)	(60,731)	(1,494,044)	1,600,000.00	68,251	271,168.66	273,513.91
28309-000309	309	(5,101,403.83)	(52,561)	(467,387.80)	6,040,100.65	1,64045	1,055,333.45	1,056,979.46
28310-000310	310	(1,100,307.89)	(10,521)	(1,100,307.89)	1,100,307.89	25,575	437,835.96	437,835.96
28311-000311	311	(4,831,432.20)	(55,261)	(18,052.91)	5,935,052.82	36,076	984,608.66	984,964.44
28312-000312	312	(2,577,112.86)	(107,911)	(2,577,112.86)	2,577,112.86	31,758	534,021.76	534,489.74
28313-000313	313	(4,888,693.38)	(272,371)	(6,995,573)	5,900,728.81	1,26945	979,806.06	975,165.11
28314-000314	314	(6,737,420.88)	(419,961)	(8,960,139)	8,173,779.04	1,23640	1,345,719.61	1,346,956.01
28315-000315	315	(2,009,870.03)	(107,911)	(2,009,870.03)	2,009,870.03	1,449,131	1,008,145.15	1,008,145.15
28316-000316	316	(2,884,366.61)	(64,831)	(24,105.24)	3,484,874.54	90,241	578,435.61	576,139.84
28317-000317	317	(1,344,266.67)	(107,911)	(1,344,266.67)	1,344,266.67	1,9188	466,406.67	467,332.81
28318-000318	318	(1,859,353.33)	(136,431)	(15,696.28)	2,245,245.68	98,14	360,148.48	370,959.62
28319-000319	319	(2,887,588.17)	(131,521)	(2,645,201)	3,007,007.45	1,71265	492,131.43	493,844.08
28320-000320	320	(4,827,844.62)	(212,371)	(5,487,383.38)	5,487,383.38	3,09922	792,420.76	793,173.60
28321-000321	321	(857,462.63)	(24,921)	(8,238.98)	1,033,049.76	22,640	169,092.61	169,119.21
28322-000322	322	(1,859,353.33)	(136,431)	(15,696.28)	2,245,245.68	98,14	360,148.48	370,959.62
28323-000323	323	(4,827,844.62)	(212,371)	(5,487,383.38)	5,487,383.38	3,09922	792,420.76	793,173.60
28324-000324	324	(913,878.68)	(124,401)	(5,211.81)	1,157,707.10	75,006	186,446.15	186,712.11
28325-000325	325	(1,857,098.88)	(107,911)	(1,857,098.88)	1,857,098.88	20,411	318,026.12	318,026.12
28326-000326	326	(1,676,525.43)	(70,241)	(16,164.24)	2,066,346.46	78,685	371,037.70	373,245.55
28327-000327	327	(1,447,446.31)	(107,911)	(1,447,446.31)	1,447,446.31	1,9188	347,441.74	347,441.74
28328-000328	328	(3,655,518.23)	(187,451)	(2,615,701)	4,409,429.49	51,627	729,951.42	730,104.09
28329-000329	329	(2,462,832.62)	(66,441)	(17,900.02)	2,993,939.97	97,889	487,503.00	488,481.89
28330-000330	330	(4,199,337.60)	(107,911)	(4,199,337.60)	4,199,337.60	813,219	813,219.00	813,219.00
28331-000331	331	(8,680,099.58)	(187,971)	(9,562,890)	10,487,818.85	2,5717	1,728,094.33	1,731,271.50
28332-000332	332	(1,344,599.30)	(60,731)	(1,494,044)	1,600,000.00	68,251	271,168.66	273,513.91
28333-000333	333	(1,236,185.73)	(72,161)	(11,733.87)	1,449,934.51	660,28	245,282.47	245,942.75
28334-000334	334	(4,912,908.35)	(301,641)	(9,110,137)	5,914,103.01	1,48434	980,286.21	981,780.55
28335-000335	335	(2,854,692.61)	(60,440)	(3,481,316)	3,481,316.00	90,241	578,435.61	579,533.00
28336-000336	336	(2,652,807.51)	(89,170)	(8,251,741)	3,645,638.86	92,164	1,008,877.07	1,009,794.71
28337-000337	337	(2,009,870.03)	(107,911)	(2,009,870.03)	2,009,870.03	1,449,131	1,008,145.15	1,008,145.15
28338-000338	338	(2,190,116.14)	(96,730)	(1,703,701)	2,931,116.14	11,1208	484,070.50	485,182.58
28339-000339	339	(1,396,695.60)	(70,151)	(8,251,741)	1,608,240.90	54,949	277,806.82	2

RE: HB20 from the 2022 Session



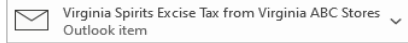
Berman, Michael

To: Huynh, Nga
Cc: Basilan, Jeorose

☺ Reply Reply All Forward 📧 ⋮

Wed 8/2/2023 3:42 PM

i You replied to this message on 8/2/2023 4:29 PM.



Nga – The attached email has information on how we create this estimate, as it isn't in either the financial system or data warehouse, and is being done the same way as was calculated for FY'22. For FY'23, we identify that \$19,853,756 of Virginia produced spirits were sold in Virginia ABC stores (not including distillery stores), which would yield \$3,309,621 in excise taxes collected. Do you need me to get you the numbers for distillery stores?

\$ 3,309,621.00

Michael Berman | Director of Strategy & Analytics
Virginia ABC | [7450 Freight Way, Mechanicsville, VA 23116](https://www.virginiaabc.com)
Office: (804) 213-4621 | Cell: (703) 298-0224 | Michael.Berman@VirginiaABC.com
www.abc.virginia.gov

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From: Huynh, Nga <nga.huynh@virginiaabc.com>
Sent: Wednesday, August 2, 2023 1:55 PM
To: Berman, Michael <michael.berman@virginiaabc.com>
Cc: Basilan, Jeorose <jeorose.basilan@virginiaabc.com>
Subject: FW: HB20 from the 2022 Session

Good morning Mike,

As you see from the forwarded email chain, we need to provide DOA the numbers so that they can process the transfer to Virginia Spirits Promotion Fund for this FY 23. Could you please provide me the numbers of excise taxes collected for sales of spirits produced by VA distiller licensees in ABC stores and excise taxes for sales of spirits produced by VA distiller licensees in distillery stores?

Thank you,

Nga Huynh, CPA, MACC | Financial Reporting Manager

From: Tewolde, Banci (Virginia) <Banci.Tewolde@doh.virginia.gov>
 Sent: Friday, July 14, 2023 3:07 PM
 To: Adew, Ralph <ralph.adew@virginiabc.com>; Richards, Kelly (Virginia) <kathy.richards@doh.virginia.gov>
 Subject: Re: HB20 from the 2022 Session

Hi Ralph:

What is the date when this will go out ?

If it is before November election, I would send it to the same people, but copy **Acme Oman (House--Staff Director)** and **April Kees (Senate--Staff Director)**

Banci E. Tewolde
 Associate Director, Public Safety Division
 Virginia Department of Planning and Budget
 (804)306-6113
Banci.Tewolde@doh.virginia.gov

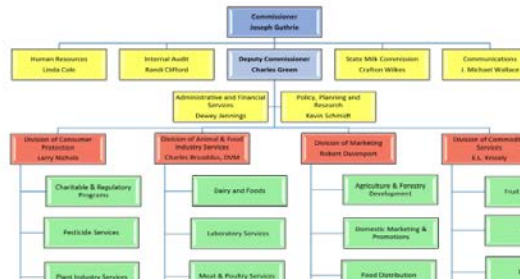
From: Adew, Ralph <ralph.adew@virginiabc.com>
 Sent: Thursday, July 13, 2023 5:23 PM

MENU

ABOUT VDACS

- Agriculture Facts & Figures
- Agency Directory
- Boards & Organizations
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ORGANIZATION CHART



The portion of wine liter tax and cider markup collected pursuant to §§[1-212](#) and [1-234](#) that is attributable to the sale of wine and cider produced by a farm winery shall be deposited in the Virginia Wine Promotion Fund established pursuant to [§1.2-3005](#).

Twelve percent of the amount derived from the liter tax levied shall be retained by the Board as operating revenue and distributed as provided in [§1.1-117](#).

Twenty percent of the portion of tax collected pursuant to subsection B of §1-234 that is attributable to the sale of spirits produced by a distiller licensee shall be deposited in the Virginia Spirits Promotion Fund established pursuant to [§1.2-3017](#).

C. As used in this section, the term "net sales" means gross sales less refunds to customers.

D. The Board may make a refund or adjustment of any tax paid to it under this section when (i) the wine upon which such tax has been paid has been condemned and is not permitted to be sold in the Commonwealth, or (ii) wine is returned by a retail licensee to a wholesaler.

snip from

[Item 98 \(VDACS\) Agricultural Industry Marketing, Development, Promotion, and Improvement. HB30 - Introduced \(virginia.gov\)](#)

E. Out of the amounts in this Item, \$2,514,048 the first year and \$2,514,048 the second year from the general fund shall be deposited to the Virginia Wine **Promotion** Fund as established in § 3.2-3005, Code of Virginia.

F. Out of the amounts in this Item, \$952,375 the first year and \$952,375 the second year from the general fund shall be deposited to the Virginia Spirits **Promotion** Fund established pursuant to § 3.2-3012, Code of Virginia, and contingent on legislation to be considered by the 2022 General Assembly.

snip from

[Item 98 \(VDACS\) Agricultural Industry Marketing, Development, Promotion, and Improvement. HB30 - Chapter 2 \(virginia.gov\)](#)

E.1. Out of the amounts in this Item, \$2,514,048 the first year and \$2,514,048 the second year from the general fund shall be deposited to the Virginia Wine Promotion Fund as established in § 3.2-3005, Code of Virginia.

2. Out of the amounts provided in this item, \$125,000 the first year from the general fund is provided to support the Wine Board of Virginia for the purpose of developing vinifera-style wine grapes adapted to the Mid-Atlantic region.

F. Out of the amounts in this Item, \$952,375 the first year the general fund and an amount the second year to be **provided consistent with the provisions of Chapters 84 and 85** of the Acts of Assembly of 2022 shall be deposited to the Virginia Spirits Promotion Fund established pursuant to § 3.2-3012, Code of Virginia.

Snip from:

J:\Financial Reporting-RESTORED\Internal Statements\Virginia Spirits Promotion Fund\Va Code 4.1-235 Excise tax.pdf

Twenty percent of the portion of tax collected pursuant to subsection B of § 4.1-234 that is attributable to the sale of spirits produced by a distiller licensee shall be deposited in the Virginia Spirits Promotion Fund established pursuant to § 3.2-3012.

Code of Virginia

Table of Contents • Title 4.1, Alcoholic Beverage and Cannabis Control • Subtitle 1, Alcoholic Beverage Control Act • Chapter 2, Administration of Licenses • Article 3, Applications for Licenses and Permits; Fees; Taxes • § 4.1-234, Tax on wine and other alcoholic beverages, exceptions

← Section → Print PDF Email

§ 4.1-234. Tax on wine and other alcoholic beverages; exceptions.

A. In addition to the taxes imposed pursuant to Chapter 6 (§ 58.1-600 et seq.) of Title 58.1, a tax of 40 cents is levied on each liter of wine sold in the Commonwealth. Additionally, on vermouth and on farm winery wines sold to consumers by the Board the state tax shall be four percent of the price charged.

B. There is levied on other alcoholic beverages sold by the Board a tax of 20 percent of the price charged. This subsection shall also apply to all alcoholic beverages purchased from the Board by any mixed beverage licensee.

C. The provisions of this section shall not apply to (i) beer, (ii) wine coolers, (iii) sales of wine by manufacturers to wholesale wine licensees for resale to retail licensees, (iv) sales, other than by or through government stores, of alcoholic beverages for manufacturing and industrial purposes, or either, (v) sales, other than by or through government stores, of alcohol for hospital and laboratory purposes, or either, (vi) alcoholic beverages shipped from the Commonwealth to points outside the Commonwealth, for resale outside the Commonwealth, (vii) alcoholic beverages shipped from the Commonwealth to consumers outside the Commonwealth for personal consumption and not for resale, and (viii) sales to any instrumentality of the federal government.

Snip From:

J:\Financial Reporting-RESTORED\Internal Statements\Virginia Spirits Promotion Fund\2022 Chapter 85 (003).pdf

J:\Financial Reporting-RESTORED\Internal Statements\Virginia Spirits Promotion Fund\2022 Chapter 84 (003).pdf

B. The amount of tax collected under this section during each quarter shall, within 50 days after the close of such quarter, be certified to the Comptroller by the Board and shall be transferred by him from the special fund described in § 4.1-116 to the general fund of the state treasury. The Board shall, not later than June 20 of every year, estimate the yield of the state tax on sales imposed by §§ 4.1-213 and 4.1-234 for the quarter ending June 30 and certify the amount of such estimate to the Comptroller, whereupon the Comptroller shall, before the end of the month, transfer the amount of such estimate from the special fund described in § 4.1-116 to the general fund of the state treasury, subject to such adjustment on account of an overestimate or underestimate as may be indicated within 50 days after the close of the quarter ending on June 30.

Forty-four percent of the amount derived from the liter tax levied pursuant to §§ 4.1-213 and 4.1-234 shall be transferred to the general fund and paid to the several counties, cities, and towns of the Commonwealth in proportion to their respective populations, and is appropriated for such purpose.

The counties, cities, and towns shall in no event receive from the taxes derived from the sale of wines less revenue than was received by such counties, cities, and towns for the year ending June 30, 1976.

The portion of wine liter tax and cider markup collected pursuant to §§ 4.1-213 and 4.1-234 that is attributable to the sale of wine and cider produced by a farm winery shall be deposited in the Virginia Wine Promotion Fund established pursuant to § 3.2-3005.

Twelve percent of the amount derived from the liter tax levied shall be retained by the Board as operating revenue and distributed as provided in § 4.1-117.

Twenty percent of the portion of tax collected pursuant to subsection B of § 4.1-234 that is attributable to the sale of spirits produced by a distiller licensee shall be deposited in the Virginia Spirits Promotion Fund established pursuant to § 3.2-3012.

Example 1: Spirits	Buying Group: Standard		Pricing Group: Spirits		
	Standard	Proof: 80	Bottle Size: 750 ml	Case Cost: \$97.76	Bottles per Case: 12
1. Start with a product's Case Cost (\$97.76)				97.76	
2. Add a per case Handling Fee (\$2)				97.76 + 2 = 99.76	
3. Apply an appropriate Markup (69%)				99.76 * 1.69 = 168.5844	
4. Divide by Bottles per Case (12)				168.5844 / 12 = 14.049533...	
5. Round up to the nearest nickel				14.049533... → 14.05	
6. Apply Per Liter Tax				N/A	
7. Apply State Tax (20%)				14.05 * 1.2 = 16.86	
8. Apply final rounding				16.86 → 16.89	
Calculated Retail Bottle Price:				\$16.89	