

Spirits Sales Privatization Implementation Chart

All sales presumed to be by licensed parties

On this date	These entities	Can begin selling to	Subject to these taxes
Dec. 8, 2011	In-state craft distillers	The general public (up to two liters per person per day for off-premise consumption)	SST 20.5%, SLT \$3.7708, Manufacturing/retailing B&O (MATC may apply)
March 1, 2012	In-state craft and non-craft distillers	On-premises licensees*	SST 13.7%, SLT \$2.4408, Manufacturing/wholesaling B&O (MATC may apply)
		Off-premises licensees	Manufacturing/wholesaling B&O (MATC may apply)
		Distributors	
	Distributors	On-premises licensees*	SST 13.7%, SLT \$2.4408, Wholesaling B&O
		Off-premises licensees	Wholesaling B&O
Other distributors			
June 1, 2012	Off-premises licensees	The general public	SST 20.5%, SLT \$3.7708, Retailing B&O
		On-premises licensees	SST 13.7%, SLT \$2.4408, Wholesaling B&O
	In-state non-craft distillers	The general public	SST 20.5%, SLT \$3.7708, Manufacturing/retailing B&O (MATC may apply)
Legend	SST = Spirits sales tax (on selling price) SLT = Spirits liter tax (per liter) B&O = Business and occupation tax MATC = Multiple Activities Tax Credit		
Definitions	On-premises licensees (restaurants, bars, etc.) Off-premises licensees (grocery stores, warehouse clubs, etc.)		
* On premises licensees may begin selling the spirits they purchase from distributors and distillers, by the glass to the general public, on March 1, 2012.			