Elise M. Nieshalla State Comptroller

Alcoholic Beverage Gallonage Tax Distribution

The taxes collected from the required annual license fees associated with the issuance of the following permits—brewers, beer wholesale, temporary beer, dining car, boat, artisan distiller, distiller, rectifier, a liquor wholesaler, vintner, a farm winery, farm winery brandy distiller, wine wholesaler, wine bottler, temporary wine, direct wine sales, salesman and carrier alcohol—are those established in **IC 7.1-4-7.**

Distribution Schedule
Distributions are made quarterly in January, April, July and October.

Distribution Calculation
Cities and towns will receive a distribution equal to the amount of revenue available times their population divided by the total population of all cities and towns.

- 50% is transferred to the State General fund
- 50% is distributed to cities and towns (**IC 7.1-4-7-7)**

200 W. Washington Street - Room 240, Indianapolis, IN 46204 •(317) 232-3300 • www.in.gov/comptroller