

2019
2017-2018

TENNESSEE **BEER TAX FACTS**



TENNESSEE still has **HIGHEST BEER TAX** in **USA**—Page 3



TENNESSEE BEER TAX FACTS

Tennessee Beer Tax Facts documents annual beer tax revenue and highlights the integral role beer wholesalers have in the efficient collection of state and local taxes.

The three-tier system of brewers, wholesalers, and retailers provides an effective system of tax collecting and remittance that ensures proper tax compliance. Beer wholesalers collect and remit state and local beer taxes as well as participate in the Tennessee Retail Accountability Program which improves overall sales tax compliance by beer retailers.

This report is compiled and published by the Tennessee Malt Beverage Association as a reference for all beer tax questions.

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2019

TENNESSEE BEER *by the* NUMBERS

#1

Tennessee still has the highest beer tax in the nation

\$222.3m

Total beer taxes paid by Tennesseans

\$134m

Local wholesale beer tax revenue paid to cities and counties

\$17m

Tennessee state beer excise tax

\$71.3m

Federal beer excise tax paid on beer sold in Tennessee

\$4.19

Beer tax paid per case in Tennessee (sales tax not included)

36th

Tennessee national per-capita beer consumption ranking

TENNESSEE

#1

highest
beer tax in
USA

Beer Wholesalers Contribute to Success of TN DOR's Retail Accountability Program



STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

DAVID GERREGANO
COMMISSIONER

BILL LEE
GOVERNOR

August 6, 2020

Rich Foge, President
Tennessee Malt Beverage Association
300 James Robertson Parkway, Suite 409
Nashville, TN 37201

Dear Mr. Foge:

I write to express my deep appreciation once again for the Tennessee Malt Beverage Association's continued support of the Department of Revenue's Retail Accountability Program. As you know, that program's success relies on sales information provided by beer and tobacco wholesalers. This information helps ensure that sales tax collected by retailers of beer and tobacco products is properly remitted to the State of Tennessee in order to fund public education and other services to its citizens.

As of August 2020, the Retail Accountability Program has resulted in the collection of an estimated \$144 million in sales tax revenue that would not otherwise have been reported or captured. Approximately \$30 million of this amount is the result of collections from direct tax assessments. However, the department estimates that more than \$110 million in additional sales tax has been reported as a result of increased compliance under this program.

Again, we greatly appreciate your association's continuing partnership with the department, and we look forward to future collaboration.

Sincerely,

A handwritten signature in cursive script that reads "David Gerregano".

David Gerregano

Program
has captured
\$144
million
more sales tax

TENNESSEE HAS HIGHEST BEER TAX IN THE COUNTRY

Highest Effective Beer Tax Rates Nationally - 2019

Ranking State

TAX RATE

1	Tennessee	\$39.89
2	Alabama	\$33.17
3	Georgia	\$30.80
4	Hawaii	\$27.32
5	Kentucky	\$26.86
6	Alaska	\$26.43
7	South Carolina	\$23.81
8	Florida	\$19.47
9	North Carolina	\$19.13
10	Texas	\$14.94

13th
consecutive year
as highest beer
tax in USA

Source: NBWA and Beer Institute, 2019. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.

Lowest Effective Beer Tax Rates Nationally - 2019

Ranking TAX RATE / State

41	\$3.99	Rhode Island
42	\$3.72	New Jersey
43	\$3.57	Indiana
44	\$3.30	Massachusetts
45	\$2.79	Maryland
46	\$2.60	Oregon
47	\$2.48	Colorado
48	\$2.00	Wisconsin
49	\$1.86	Missouri
50	\$0.59	Wyoming

Tennessee State Beer Tax

\$4.29
per barrel

+

Local Wholesale Beer Tax

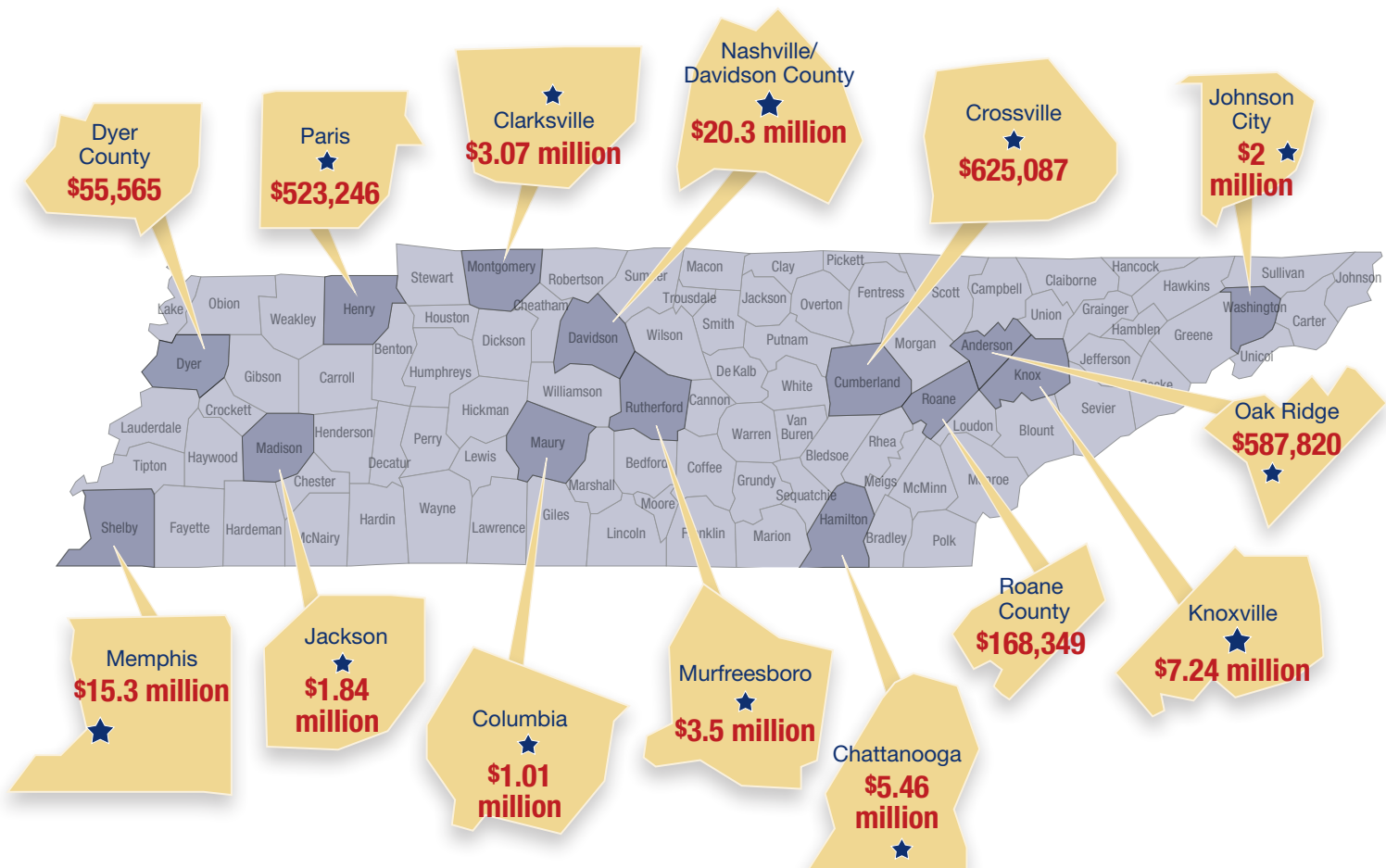
\$35.60
per barrel

=

Tennessee Total Beer Tax
\$39.89
per barrel

\$134 million

in Local Wholesale Beer Tax revenue paid directly to
Tennessee's cities and counties in 2019



THREE-TIER SYSTEM

promotes tax payment
compliance:

- State beer tax
- Local wholesale tax
- Sales tax

Collect and Remit Taxes

Beer wholesalers collect and remit the beer barrel tax (\$4.29) to the state.

Direct Benefit to Local Governments

Beer wholesalers remit the Local Wholesale Beer Tax revenue (\$35.60 per barrel) each month, directly to the city or county where they sell the beer to a retailer.

Retail Accountability Program

Beer wholesalers' participation in the Tennessee Department of Revenue's Retail Accountability Program helps to improve sales tax collections.

A complete list of individual city and county beer tax revenues begins on the next page. →

Wholesale Beer Tax revenue received by each county.

COUNTY	2019 Y-T-D Revenue	2018 Y-T-D Revenue	2017 Y-T-D Revenue	COUNTY	2017 Y-T-D Revenue	2018 Y-T-D Revenue	2019 Y-T-D Revenue
Anderson	185,938.15	169,972.17	152,087.76	Lauderdale	38,661.55	40,708.60	41,358.99
Bedford	181,737.57	182,424.51	180,174.64	Lawrence	176,437.58	154,704.88	152,479.98
Benton	30,629.62	38,166.13	45,019.46	Lewis	40,665.97	39,791.63	39,528.27
Bledsoe	54,199.21	52,887.29	56,605.02	Lincoln	156,577.66	157,395.98	145,574.34
Blount	273,847.14	265,730.47	267,323.17	Loudon	108,766.95	110,786.45	111,636.56
Bradley	322,433.96	328,360.60	331,705.08	Macon	91,240.93	85,235.57	87,592.47
Campbell	137,302.60	134,101.64	108,201.58	Madison	254,825.36	260,451.85	268,057.74
Cannon	71,966.12	71,593.25	66,456.01	Marion	118,794.37	119,729.29	122,693.71
Carroll	68,317.38	65,498.69	62,615.02	Marshall	114,657.82	118,956.87	111,341.41
Carter	175,213.07	186,026.12	197,404.72	Mauzy	378,283.26	381,875.41	386,106.27
Cheatham	337,450.23	331,519.08	323,115.75	Mcminn	133,364.19	123,134.48	124,619.06
Chester	46,001.89	58,134.55	52,568.78	Mcnaury	21,724.57	22,281.34	22,322.37
Claiborne	73,008.45	69,787.99	66,242.73	Meigs	120,492.65	123,649.97	134,950.98
Clay	119,884.38	120,448.54	132,035.08	Monroe	72,694.23	80,799.12	86,603.34
Cocke	217,801.40	212,181.80	233,716.94	Montgomery	423,216.22	396,885.87	380,958.96
Coffee	285,263.49	247,829.73	258,944.18	Moore	31,856.05	32,184.63	29,795.33
Crockett	43,401.69	47,934.46	74,679.38	Morgan	79,209.68	82,093.18	76,967.28
Cumberland	390,470.62	384,719.11	364,531.97	Obion	29,975.26	28,654.61	30,216.31
Decatur	112,716.99	127,219.00	137,871.89	Overton	125,637.80	120,086.48	118,020.97
Dekalb	80,486.60	69,027.02	67,849.44	Perry	41,809.70	40,000.49	45,825.02
Dickson	241,810.69	233,235.11	228,898.63	Pickett	114,874.80	116,980.35	134,278.55
Dyer	55,565.25	53,339.33	60,147.73	Polk	220,485.31	221,639.29	235,569.93
Fayette	74,690.37	84,420.63	69,913.27	Putnam	219,893.20	179,003.56	185,569.10
Fentress	220,918.44	218,929.42	224,926.63	Rhea	137,083.49	139,018.02	131,734.33
Franklin	222,607.83	219,903.71	222,606.02	Roane	168,349.36	173,776.63	182,501.81
Gibson	59,121.95	56,432.47	65,079.44	Robertson	169,787.43	136,321.3	100,487.02
Giles	199,221.31	207,066.34	204,509.74	Rutherford	1,037,399.51	1,009,374.35	1,038,386.51
Grainger	73,646.01	99,254.70	97,102.07	Scott	116,011.99	110,540.96	101,543.37
Greene	190,207.32	194,269.48	201,989.19	Sequatchie	78,238.40	58,717.22	30,220.00
Grundy	64,533.89	55,899.58	52,953.32	Sevier	546,207.13	484,404.53	444,344.94
Hamblen	123,878.55	144,725.12	145,786.05	Shelby	897,207.22	924,933.39	974,559.80
Hamilton	1,199,326.12	1,096,268.40	899,372.20	Smith	53,552.39	49,220.24	33,756.86
Hancock	5,248.89	5,704.00	5,462.48	Stewart	161,155.21	129,683.50	126,327.03
Hardeman	75,150.37	87,741.54	95,813.54	Sullivan	390,283.32	386,980.24	386,723.86
Hardin	248,765.90	262,174.31	256,862.02	Sumner	480,993.89	478,408.42	486,081.71
Hawkins	77,851.25	90,062.34	92,592.55	Tipton	167,811.83	162,973.45	163,829.39
Haywood	53,201.60	59,346.65	63,376.70	Trousdale	161,198.43	157,957.20	163,163.44
Henderson	100,989.40	96,126.43	89,644.16	Unicoi	17,906.68	16,565.33	17,676.71
Henry	170,851.30	172,898.45	185,086.46	Union	91,429.65	91,370.30	98,650.01
Hickman	244,856.11	239,375.12	236,153.91	Van Buren	25,256.62	25,943.50	26,518.82
Houston	22,935.57	20,300.91	16,229.03	Warren	190,396.8	188,507.59	182,206.57
Humphreys	115,109.24	103,123.67	86,008.84	Washington	364,946.16	363,457.81	358,418.05
Jackson	63,982.80	58,321.00	66,199.48	Wayne	101,324.83	98,235.41	113,335.84
Jefferson	183,405.81	186,412.23	183,461.18	Weakley	32,221.40	28,292.01	33,285.47
Johnson	135,213.16	127,343.23	124,869.45	White	154,767.06	152,495.67	143,761.84
Knox	2,208,253.71	2,144,683.69	2,138,490.81	Williamson	528,325.05	536,555.34	560,982.84
Lake	7,775.34	9,073.49	9,414.97	Wilson	660,167.12	651,765.04	663,889.65

Wholesale Beer Tax revenue received by each city that permits the legal sale of beer.

CITY	2019 Y-T-D Revenue	2018 Y-T-D Revenue	2017 Y-T-D Revenue	CITY	2019 Y-T-D Revenue	2018 Y-T-D Revenue	2017 Y-T-D Revenue
Adams	23,584.47	23,011.32	23,942.32	Clifton	47,180.31	49,626.47	49,134.92
Adamsville	79,019.73	79,243.11	83,153.18	Clinton	399,184.40	413,790.93	433,404.12
Alamo	56,846.95	47,599.10	17,123.54	Collegedale	152,951.19	152,850.49	139,362.96
Alcoa	614,685.79	599,784.27	610,402.71	Collierville	633,702.09	637,367.30	629,060.40
Alexandria	43,493.73	41,440.03	42,302.08	Collinwood	16,600.02	17,708.91	18,159.35
Algood	113,593.60	108,927.91	105,733.46	Columbia	1,014,179.03	985,436.08	981,687.59
Altamont	30,113.77	32,617.37	33,040.35	Cookeville	1,090,141.97	1,121,565.27	1,106,644.29
Andersonville	0	3,061.13	0	Coopertown	63,534.62	66,288.52	67,290.19
Ardmore	166,409.56	171,548.82	180,169.05	Copperhill	58,313.70	56,852.70	57,376.47
Arlington	199,260.77	226,722.87	222,542.28	Cordova	0	981.20	0
Ashland City	193,566.24	197,363.08	198,180.73	Cornersville	24,468.22	22,087.66	22,388.77
Athens	502,068.87	488,598.66	470,655.75	Covington	387,372.46	392,731.56	417,737.79
Atoka	184,988.44	185,354.75	181,511.07	Cowan	40,901.31	39,588.82	43,503.95
Auburntown	12,698.47	12,655.85	13,366.06	Crab Orchard	14,790.58	16,343.84	15,027.20
Baileyton	50,646.35	52,213.57	55,786.28	Cross Plains	88,152.05	92,886.09	92,649.80
Baneberry	1,200.23	884.41	823.31	Crossville	625,087.53	633,068.69	630,970.26
Bartlett	732,967.30	753,405.20	828,206.87	Crump	43,120.72	40,146.85	42,352.93
Baxter	83,320.70	88,263.31	88,875.50	Cumberland City	33,829.21	35,701.73	35,989.09
Bean Station	57,800.51	61,910.29	68,681.69	Cumberland Gap	11,029.53	11,438.86	9,778.03
Bell Buckle	15,229.32	13,118.37	13,872.64	Dandridge	199,768.76	187,382.09	187,955.09
Bells	56,448.62	58,141.48	57,574.53	Dayton	404,455.22	406,513.93	411,794.97
Benton	53,440.78	52,565.33	52,022.49	Decatur	83,985.79	79,305.33	79,592.32
Berry Hill	121,399.79	118,564.55	111,891.82	Decaturville	42,652.53	40,571.47	43,352.85
Bethel Springs	17,318.79	18,214.02	22,311.62	Decherd	97,784.58	90,381.63	89,603.50
Big Sandy	48,905.69	48,629.01	52,788.30	Dickson	625,232.79	627,067.77	628,200.64
Blaine	62,354.69	26,833.49	25,547.84	Dover	55,556.78	65,085.68	65,942.77
Bluff City	66,261.24	65,983.74	67,336.42	Dowelltown	68.93	0	0
Bolivar	231,270.90	228,771.23	236,019.12	Doyle	25,104.29	25,599.49	27,695.09
Bradford	10,756.59	11,265.03	11,529.95	Dresden	105,043.67	110,696.41	115,729.28
Brentwood	717,341.79	700,172.76	690,225.19	Ducktown	57,247.42	52,979.71	51,452.41
Brighton	54,477.69	52,530.28	52,775.86	Dunlap	184,089.14	188,636.67	217,012.87
Bristol	534,958.24	543,221.03	541,284.19	Dyer	29,161.84	29,827.61	29,955.87
Brownsville	296,248.00	298,094.03	306,473.36	Dyersburg	505,798.69	511,037.93	514,916.25
Bruceton	37,391.75	38,548.77	36,846.31	Eagleville	8,577.88	8,583.88	7,025.53
Bulls Gap	50,492.66	50,924.84	52,605.88	East Ridge	399,871.32	405,960.43	414,890.55
Burlison	13,212.02	13,340.52	16,944.88	Eastview	28,637.27	28,634.84	28,604.06
Burns	55,100.36	59,154.71	66,456.99	Elizabethton	487,444.04	476,386.33	476,131.50
Byrdstown	14,486.38	11,736.31	6,394.69	Elkton	27,143.01	27,441.24	30,965.81
Camden	189,686.23	187,296.55	185,992.72	Englewood	26,336.33	26,176.76	24,374.89
Carthage	105,142.34	108,103.71	110,985.55	Erin	112,202.61	115,246.03	120,539.14
Caryville	65,187.74	61,931.69	73,584.90	Erwin	191,411.87	183,241.76	183,099.07
Cedar Hill	35,829.37	35,615.97	33,369.54	Estill Springs	63,715.87	60,270.15	60,018.39
Celina	52,881.81	54,229.50	58,710.94	Ethridge	15,565.39	17,154.49	20,565.32
Centerville	106,132.56	105,332.95	109,897.02	Etowah	135,389.05	130,532.67	127,857.97
Chapel Hill	120,372.26	114,824.30	113,775.86	Fairview	252,460.03	233,328.74	227,775.72
Charleston	76,847.16	73,180.51	73,300.32	Farragut	546,113.86	557,365.85	587,547.90
Charlotte	81,514.37	79,567.95	80,566.83	Fayetteville	326,523.88	333,144.92	338,984.64
Chattanooga	545,5818.7	5,520,086.53	5,799,147.29	Franklin	1,734,706.92	1,674,668.18	1,665,843.24
Church Hill	99,912.33	99,582.06	98,169.11	Friendship	19,823.39	21,066.33	21,930.35
Clarksburg	5,797.47	7,076.00	2,349.35	Friendsville	35,934.76	33,927.61	31,664.59
Clarksville	3,073,081.43	3,041,714.13	3,027,864.54	Gadsden	20,216.15	18,796.07	16,055.55
Cleveland	1,464,279.29	1,472,227.54	1,469,421.69	Gainesboro	83,784.67	84,198.27	81,251.71

Wholesale Beer Tax revenue received by each city that permits the legal sale of beer.

CITY	2019 Y-T-D Revenue	2018 Y-T-D Revenue	2017 Y-T-D Revenue	CITY	2019 Y-T-D Revenue	2018 Y-T-D Revenue	2017 Y-T-D Revenue
Gallatin	1,040,492.11	994,442.72	977,539.64	Lake City	22,549.71	81,009.35	85,695.42
Galloway	23,501.54	22,126.04	23,058.89	Lake Site	113,582.90	120,557.11	129,982.56
Garland	26,931.22	25,638.42	16,978.25	Lakeland	86,918.02	90,200.73	84,643.91
Gates	11,385.70	16,783.69	20,543.82	Lavergne	510,159.88	504,540.97	489,012.15
Gatlinburg	726,570.55	649,655.42	603,088.41	Lawrenceburg	406,075.18	410,113.15	401,386.98
Germantown	404,358.42	420,421.96	434,767.51	Lebanon	1,105,089.21	1,086,632.56	1,080,095.72
Gibson	13,254.36	14,405.93	12,720.79	Lenoir City	564,253.56	543,815.98	550,486.66
Gilt Edge	17,424.55	18,859.86	20,253.28	Lewisburg	436,173.85	436,887.19	452,890.40
Gleason	14,291.96	11,212.90	6,171.49	Lexington	349,588.71	341,046.65	359,654.18
Goodlettsville	408,055.42	405,681.35	416,779.11	Linden	95,464.41	95,698.21	93,729.03
Gordonsville	73,120.17	73,670.54	76,149.54	Livingston	218,911.20	216,615.11	209,163.14
Grand Junction	41,435.31	40,666.65	46,512.44	Lobelville	37,593.67	37,104.10	41,483.46
Graysville	32,308.25	3,1843.8	33,889.02	Lookout Mountain	2,196.09	3,567.66	4,223.19
Greenbriar	105,538.19	108,419.91	120,479.71	Loretto	59,903.01	66,318.70	72,064.55
Greeneville	678,059.02	670,231.83	659,592.03	Loudon City	239,039.54	240,654.50	229,316.03
Greenfield	22,044.56	26,300.45	28,595.82	Louisville	70,307.45	64,697.57	68,043.84
Gruetli Laager	21,915.08	16,545.97	9,396.88	Luttrell	14,890.10	18,495.40	18,427.71
Guys	8,859.21	8,081.62	10,346.32	Lynchburg	56,206.61	54,256.25	56,318.03
Halls	75,636.66	70,709.97	71,316.48	Lynnville	3,070.78	3,556.21	3,729.68
Harriman	271,283.44	267,953.91	272,464.20	Madisonville	262,214.06	257,242.65	245,704.76
Harrogate	21,976.14	54,663.59	65,104.36	Manchester	502,302.01	481,209.74	481,419.61
Hartsville	719.42	581.91	476.10	Martin	314,615.37	310,468.67	308,929.46
Henderson	145,982.45	129,892.65	132,129.20	Maryville	1,264,705.57	1,250,341.70	1,238,992.98
Hendersonville	1,017,851.48	1,019,928.85	1,009,484.53	Mason	19,903.42	27,147.53	41,065.88
Henning	22,968.44	23,963.02	24,731.65	Maury City	6,814.56	9,447.86	10,241.03
Henry	13,095.44	12,858.65	12,971.45	Maynardville	136,957.90	117,065.91	97,213.85
Hohenwald	182,233.77	171,539.13	167,035.94	McEwen	68,242.32	68,016.62	67,212.54
Hollow Rock	11,883.81	9,470.26	10,203.13	McKenzie	158,150.95	168,502.42	170,027.38
Hornbeak	16,722.19	14,050.30	15,030.23	McMinnville	495,555.75	490,955.77	530,888.61
Hornsby	0	429.15	770.14	Medina	41,734.38	41,943.34	41,661.63
Humboldt	265,463.87	262,271.52	271,438.22	Medon	13,279.62	5,954.30	0
Huntingdon	131,049.73	123,063.11	126,505.51	Memphis	15,255,315.50	15,245,904.81	15,696,407.19
Huntland	43,565.48	42,491.23	45,077.30	Michie	312.92	1,250.01	1,012.67
Huntsville	34,786.34	32,008.77	34,924.06	Middleton	71,186.69	78,773.02	82,311.16
Iron City	0	179.51	0	Milan	249,333.88	248,035.91	249,716.69
Jacksboro	108,466.01	102,681.10	103,327.45	Millersville	95,948.45	103,507.30	107,967.37
Jackson	1,840,758.52	1,853,629.63	1,922,118.57	Millington	427,268.92	446,269.39	451,013.76
Jamestown	694.45	0	0	Minor Hill	65,976.60	66,386.35	68,875.41
Jasper	152,962.26	153,866.69	155,150.24	Monteagle	135,489.33	125,378.50	123,697.09
Jefferson City	299,521.21	298,575.85	298,669.36	Monterey	40,053.51	45,303.06	17,484.73
Jellico	43,797.93	44,266.57	46,397.17	Morrison	50,664.53	51,824.93	49,638.94
Johnson City	2,000,437.48	2,070,107.17	2,114,706.56	Morristown	1091,574.57	1,075,321.75	1,046,714.31
Jonesboro	223,972.39	227,476.93	22,7363.5	Moscow	45,948.72	44,013.62	44,871.27
Kenton	24,129.01	23,804.12	25,600.62	Mosheim	103,180.73	104,000.97	104,294.74
Kimball	98,137.33	96,369.95	100,647.50	Mountain City	2,650.25	0	0
Kingsport	1,179,586.77	1,214,375.07	1,187,852.57	Mt Carmel	49,038.33	53,348.96	49,721.11
Kingston	189,536.89	184,900.42	178,410.67	Mt Juliet	844,095.77	808,211.84	822,723.07
Kingston Springs	65,427.79	67,363.89	77,981.06	Mt Pleasant	111,187.03	114,134.17	115,086.09
Knoxville	7,237,303.39	7,170,267.22	7,186,189.20	Munford	115,461.71	115,861.57	116,128.28
Lafayette	211,651.52	21,1155.7	220,838.79	Murfreesboro	3,499,963.50	3,426,715.14	3,451,985.35
Lafollette	260,195.95	262,884.95	277,764.82	Nashville-Davidson	20,341,377.00	19,800,667.92	19,602,052.89
Lagrange	1,784.77	1,773.68	2,055.16	New Hope	2,145.91	2,520.33	3,321.60

Wholesale Beer Tax revenue received by each city that permits the legal sale of beer.

CITY	2019 Y-T-D Revenue	2018 Y-T-D Revenue	2017 Y-T-D Revenue	CITY	2019 Y-T-D Revenue	2018 Y-T-D Revenue	2017 Y-T-D Revenue
New Johnsonville	54,435.56	62,311.18	71,413.27	Smithville	212,288.19	213,835.64	213,826.35
New Market	19,428.98	19,127.80	15,931.96	Smyrna	1,082,924.23	1,088,271.59	1,081,911.49
New Tazewell	143,614.12	144,566.30	148,823.17	Sneedville	25,105.67	19,845.38	22,331.03
Newbern	111,149.73	112,484.99	116,376.77	Soddy Daisy	353,906.11	352,024.95	352,643.72
Newport	436,511.26	424,018.45	417,372.31	Somerville	161,962.96	160,292.61	171,445.73
Niota	36,752.19	37,437.14	38,590.98	South Carthage	26,149.30	28,607.20	32,120.38
Nolensville	102,264.97	94,745.12	94,262.14	South Fulton	11,912.42	14,774.54	15,335.35
Norris	31,337.16	31,543.00	32,763.00	South Pittsburg	97,067.67	113,015.69	124,558.34
Oak Ridge	587,820.72	572,196.67	570,990.15	Sparta	191,525.90	190,898.17	199,282.39
Oakland	234,126.66	226,209.84	236,152.73	Spencer	34,609.73	33,215.17	33,661.42
Obion	10,824.13	12,494.34	12,705.05	Spring City	63,354.39	62,679.30	65,204.79
Oliver Springs	131,591.78	133,213.09	146,422.84	Spring Hill	611,406.56	594,410.40	577,365.74
Oneida	100,161.76	93,788.76	110,208.72	Springfield	585,154.46	602,161.46	625,688.60
Orlinda	53,495.37	52,839.16	57,873.61	St Joseph	74,981.11	73,205.89	81,383.02
Palmer	4,655.15	4,187.72	5,299.51	Stanton	23,873.46	23,303.95	21,937.44
Paris	523,246.02	511,862.72	521,432.93	Sunbright	18,212.07	18,312.29	17,959.11
Parkers Crossrds	46,599.44	49,570.95	53,228.26	Surgoinsville	65,374.82	66,405.65	62,749.95
Parrottsville	29,853.62	28,217.10	25,652.91	Sweetwater	261,751.47	262,246.85	269,869.34
Parsons	121,343.93	114,228.03	111,280.27	Tazewell	141,876.83	133,183.20	141,689.08
Pegram	53,586.75	57,779.93	59,886.57	Tellico Plains	74,524.05	74,185.57	73,776.53
Petersburg	21,750.86	2,1214.6	2,1887.5	Thompson Station	98,511.32	98,359.90	97,942.12
Pigeon Forge	985,862.96	918,257.56	867,097.66	Three Way	36,356.10	38,376.20	38,770.40
Pikeville	92,175.67	93,006.44	93,255.32	Tiptonville	57,799.20	60,342.77	62,158.89
Piperton	26,584.20	29,127.63	31,054.25	Toone	19,355.83	16,266.17	16,875.71
Pittman Center	146.11	139.59	187.02	Townsend	95,795.32	89,126.57	96,353.12
Pleasant Hill	26,586.74	27,441.52	26,328.96	Tracy City	44,970.14	43,885.87	48,154.93
Pleasant View	148,470.48	132,853.54	134,811.82	Trenton	159,004.00	163,324.61	169,004.85
Portland	276,830.03	280,711.16	287,856.82	Trezevant	29,618.08	31,879.88	32,718.53
Powells Crossroads	15,648.15	15,627.93	14,304.70	Trimble	1,695.39	5,666.12	5,897.06
Pulaski	315,107.66	315,531.29	327,060.26	Troy	47,910.39	48,934.93	51,637.48
Puryear	31,170.81	31,900.98	34,510.62	Tullahoma	584,016.50	574,628.98	567,934.06
Ramer	8,752.82	9,198.57	9,497.72	Tusculum	29,970.49	29,073.06	27,909.27
Red Bank	254,468.67	256,402.06	257,831.05	Unicoi	43,574.54	45,707.63	46,071.07
Red Boiling Springs	50,220.09	60,523.70	66,652.04	Union City	329,265.30	321,448.01	316,752.44
Ridgely	17,811.46	19,391.84	18,954.51	Vanleer	22,972.20	20,929.44	18,191.73
Ripley	257,586.70	262,135.14	273,692.55	Vonore	185,954.92	182,283.03	176,518.65
Rockford	29,331.68	29,211.07	29,183.38	Walden	20,317.15	18,921.37	19,852.32
Rockwood	165,885.55	163,305.84	169,040.25	Wartburg	92,982.07	95,317.83	96,091.25
Rocky Top	58,062.40	0	0	Wartrace	20,834.28	19,642.35	16,070.31
Rogersville	245,168.20	250,565.67	255,300.58	Watertown	41,223.43	36,190.61	36,502.87
Rossville	24,133.79	24,790.00	29,046.80	Waverly	165,537.59	169,415.16	179,388.35
Rutherford	16,027.25	15,509.85	15,108.45	Waynesboro	59,138.91	59,229.97	54,616.28
Rutledge	2,907.04	0	0	Westmoreland	84,458.85	81,475.70	86,931.80
Salttillo	25,696.29	26,151.91	27,471.67	White Bluff	103,427.79	106,509.95	104,346.42
Samburg	21,117.82	23,681.38	25,988.70	White House	320,913.50	317,962.06	321,327.80
Savannah	341,346.86	333,921.03	331,347.23	White Pine	93,952.58	88,534.98	85,031.14
Scotts Hill	24,820.76	20,802.67	15,616.82	Whiteville	66,762.10	70,752.28	69,220.64
Selmer	184,268.85	186,453.25	194,963.66	Whitwell	77,198.12	73,589.85	83,018.93
Sevierville	1,402,961.33	1,364,436.01	1,327,927.83	Winchester	308,623.23	296,523.08	294,323.44
Sharon	26,551.10	26,309.61	26,013.53	Winfield	110,166.21	115,964.21	123,362.31
Shelbyville	635,938.82	641,230.39	633,387.09	Woodbury	81,755.63	84,687.82	87,884.33
Signal Mtn	84,017.83	80,510.69	81,860.52				

Wholesale Beer Tax 1954–2019

Year	Cities	Counties	Total	Year	Cities	Counties	Total
1954	\$3,607,535.08	\$1,668,487.15	\$5,276,022.23	1987	49,751,523.92	14,353,713.27	64,105,237.19
1955	3,541,311.20	1,600,425.97	5,141,737.17	1988	50,906,062.40	14,834,085.39	65,740,147.79
1956	3,570,382.89	1,684,495.64	5,254,878.53	1989	51,270,993.68	14,891,835.87	66,162,829.55
1957	3,572,586.80	1,666,551.62	5,239,138.42	1990	54,742,493.14	15,688,059.12	70,430,552.26
1958	3,727,870.99	1,723,254.99	5,451,125.93	1991	55,324,171.64	15,516,249.62	70,840,421.26
1959	4,175,124.59	1,872,788.49	6,047,913.08	1992	57,391,212.02	16,198,702.65	73,589,914.67
1960	4,432,883.56	1,897,753.24	6,330,636.80	1993	59,504,872.16	16,713,199.61	76,218,071.77
1961	4,615,980.39	1,903,351.67	6,519,332.06	1994	62,720,647.31	17,315,434.27	80,036,081.58
1962	5,202,410.49	1,886,777.05	7,089,187.54	1995	64,977,074.42	17,556,122.19	82,533,196.61
1963	5,701,490.79	1,969,550.92	7,671,041.71	1996	68,751,534.06	17,772,743.43	86,524,277.49
1964	6,418,303.86	2,225,023.85	8,643,327.71	1997	70,030,921.82	17,403,473.53	87,434,395.35
1965	6,862,019.60	2,427,145.07	9,289,164.67	1998	71,635,771.71	17,660,210.85	89,295,982.56
1966	7,458,214.00	2,698,873.23	10,157,087.23	1999	74,714,338.81	17,702,903.28	92,417,242.09
1967	8,095,853.16	2,888,906.64	10,984,759.80	2000	77,821,412.11	17,317,804.90	95,139,217.01
1968	9,155,458.95	3,237,594.34	12,393,053.29	2001	80,717,174.79	17,317,804.90	98,366,275.34
1969	10,239,731.08	3,515,757.80	13,755,488.88	2002	83,497,944.89	18,034,667.35	101,532,612.24
1970	11,856,467.18	3,819,626.61	15,676,093.79	2003	84,296,726.01	18,175,141.73	102,471,867.74
1971	13,566,927.20	4,411,372.28	17,978,299.48	2004	88,260,290.39	18,627,765.41	106,888,055.80
1972	14,450,476.60	4,799,238.25	19,249,714.85	2005	90,147,399.42	18,817,797.82	108,965,197.24
1973	15,708,837.15	5,277,108.82	20,985,945.97	2006	93,103,704.47	19,157,983.34	112,261,687.81
1974	18,086,695.15	6,098,265.36	24,184,960.51	2007	98,752,979.16	20,146,441.37	118,899,420.53
1975	20,650,004.92	7,038,796.50	27,688,801.42	2008	100,539,078.13	20,462,687.92	121,001,766.05
1976	21,999,150.20	7,445,449.84	29,444,600.04	2009	99,862,329.46	20,201,057.64	120,063,387.10
1977	24,032,437.69	8,301,888.56	32,334,326.25	2010	101,764,253.68	20,167,674.97	121,931,928.65
1978	26,896,616.18	9,474,290.37	36,370,906.55	2011	105,028,025.02	20,292,135.94	125,320,160.96
1979	29,838,633.77	10,302,647.28	40,141,281.05	2012	112,130,757.18	20,363,611.88	132,494,369.06
1980	34,313,493.45	11,311,102.24	45,624,595.69	2013	112,907,518.19	19,978,827.92	132,886,346.11
1981	37,642,608.80	12,048,403.97	49,691,012.77	2014	113,615,059.72	19,848,932.80	133,463,992.52
1982	39,906,879.75	12,420,682.31	52,327,562.06	2015	114,568,286.83	19,387,124.77	133,955,411.60
1983	41,389,192.14	12,757,706.40	54,146,898.54	2016	115,479,530.05	19,686,450.26	135,165,980.31
1984	43,134,956.06	12,874,437.13	56,009,393.19	2017	114,463,213.48	18,936,551.30	133,399,764.78
1985	44,844,118.41	13,148,750.74	57,992,869.15	2018	113,531,884.32	19,082,520.86	132,614,405.18
1986	47,812,016.79	14,018,118.27	61,830,135.06	2019	114,552,173.90	19,493,354.83	134,045,528.73
				TOTAL	\$3,383,268,027.16	\$789,517,693.59	\$4,172,785,720.75

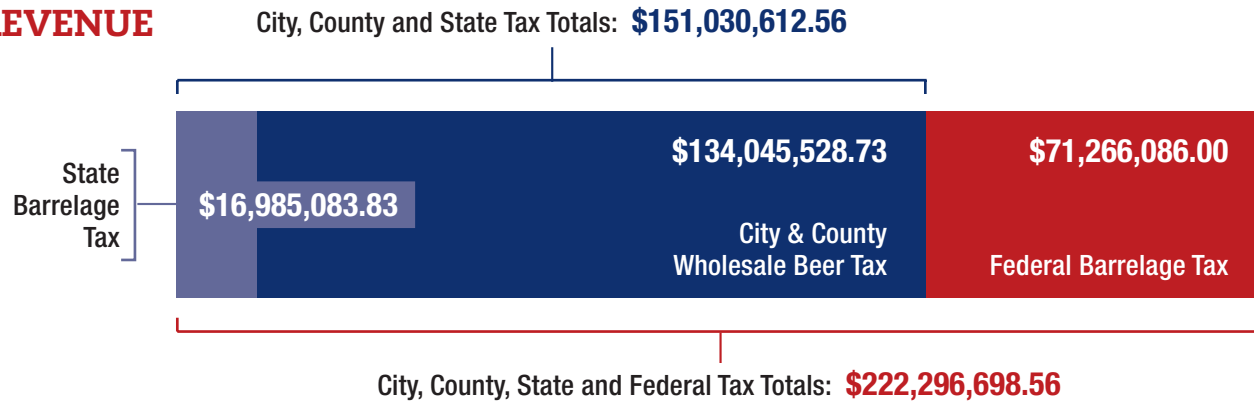
Annual Beer Shipments 1954–2019

Year	Barrels	% Change
1954	778,301	0%
1955	757,751	-2.64%
1956	780,239	2.97%
1957	741,932	-4.91%
1958	752,763	1.46%
1959	827,596	9.94%
1960	873,704	5.57%
1961	897,278	2.70%
1962	969,771	8.08%
1963	1,007,306	3.87%
1964	1,123,629	11.55%
1965	1,198,890	6.70%
1966	1,306,925	9.01%
1967	1,393,208	6.60%
1968	1,531,369	9.92%
1969	1,678,186	9.59%
1970	1,814,187	8.10%
1971	2,005,796	10.56%
1972	2,111,774	5.28%
1973	2,285,727	8.24%
1974	2,414,669	5.64%
1975	2,511,299	4.00%
1976	2,503,138	-0.32%
1977	2,644,973	5.67%
1978	2,781,262	5.15%
1979	2,827,298	1.66%
1980	2,863,139	1.27%
1981	2,983,200	4.19%
1982	2,981,854	-0.05%
1983	2,943,934	-1.27%
1984	2,990,920	1.60%
1985	3,045,632	1.83%
1986	3,238,195	6.32%

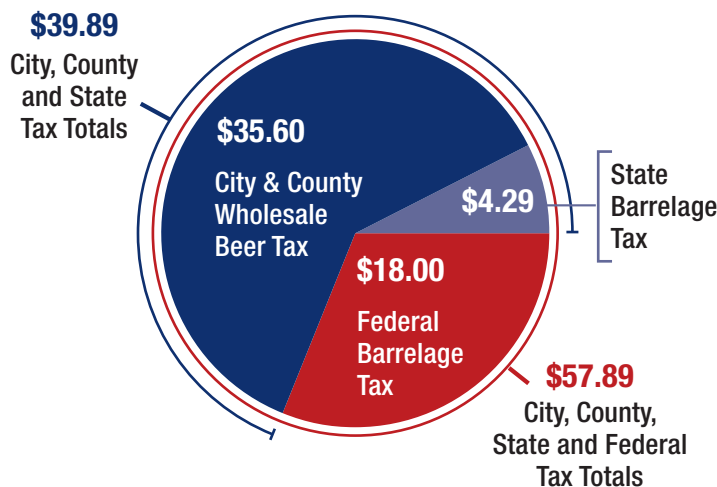
Year	Barrels	% Change
1987	3,285,994	1.47%
1988	3,395,723	3.34%
1989	3,358,722	-1.09%
1990	3,438,346	2.37%
1991	3,414,707	-0.69%
1992	3,516,164	2.97%
1993	3,556,317	1.14%
1994	3,581,711	0.71%
1995	3,620,495	1.08%
1996	3,692,504	1.99%
1997	3,638,968	-1.44%
1998	3,804,292	4.54%
1999	3,983,149	4.70%
2000	4,030,335	1.18%
2001	3,892,474	-3.42%
2002	3,985,092	2.38%
2003	4,118,491	3.35%
2004	4,059,651	-1.43%
2005	4,014,543	-1.11%
2006	4,166,049	3.77%
2007	4,247,767	1.96%
2008	4,114,701	-3.13%
2009	3,966,366	-3.61%
2010	3,870,305	-2.42%
2011	3,831,164	-1.01%
2012	4,069,969	6.23%
2013	4,040,437	-0.73%
2014	3,938,091	-2.53%
2015	4,011,275	1.86%
2016	4,069,207	1.44%
2017	3,988,205	-1.99%
2018	3,920,736	-1.69%
2019	3,959,227	0.98%

Tennessee Beer Revenue & Tax Rates 2019

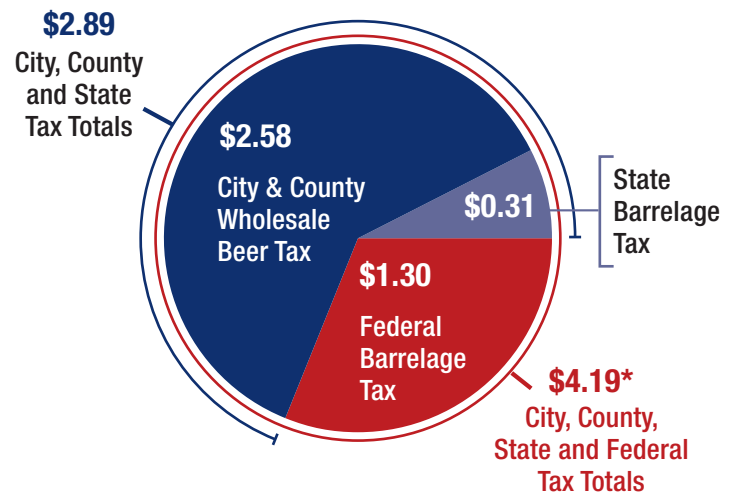
REVENUE



TAX PER BARREL



TAX PER CASE



*The 7% state sales tax and the local option sales tax of up to 2 3/4% are not included in this figure.

Tennessee Beer Distributors

Delivering Statewide Economic Value

46
Distributor
Facilities



3,087
Employees

\$206.7 million
Wages & Salaries

\$3.4 million

Economic Impact
in Communities

Support of Charities, Local Events
& Economic Development



\$1.8 billion
Total Economic
Impact

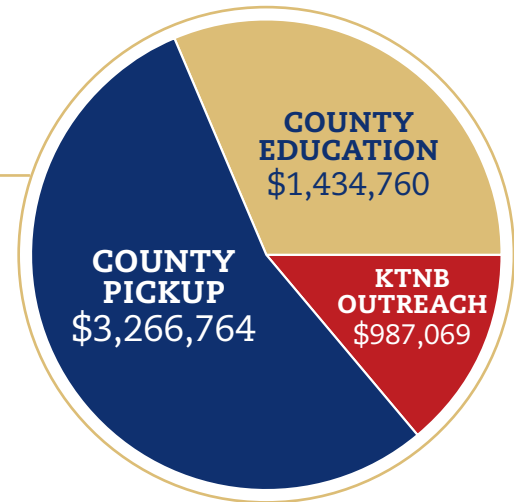
Source of data: William Latham & Kenneth Lewis, Center for Applied Business & Economic Research, Alfred Lerner College of Business & Economics, University of Delaware.

Beer Funds Tennessee Litter Grant Program

Special tax on beer and soft drinks generates \$5.7 million

FY 2019 Litter Grant Distribution

TOTAL \$5,688,593



The Litter Grant Fund is dedicated to litter cleanup and litter prevention through education.

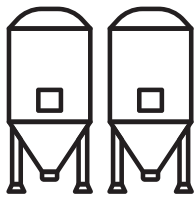
The program issues grants to all ninety-five counties and supports the work of Keep Tennessee Beautiful.

FY 2018 Litter Funding Distribution by County

Anderson	\$53,000	Fentress	\$44,200	Lauderdale	\$44,200	Roane	\$53,000
Bedford	\$51,700	Franklin	\$50,600	Lawrence	\$58,600	Robertson	\$56,500
Benton	\$44,200	Gibson	\$58,800	Lewis	\$44,200	Rutherford	\$113,200
Bledsoe	\$44,200	Giles	\$52,700	Lincoln	\$52,400	Scott	\$44,200
Blount	\$74,600	Grainger	\$44,200	Loudon	\$49,200	Sequatchie	\$44,200
Bradley	\$65,100	Greene	\$68,600	Macon	\$48,800	Sevier	\$69,200
Campbell	\$48,800	Grundy	\$44,200	Madison	\$65,100	Shelby	\$269,700
Cannon	\$44,200	Hamblen	\$48,200	Marion	\$44,400	Smith	\$44,200
Carroll	\$49,200	Hamilton	\$127,100	Marshall	\$48,900	Stewart	\$44,200
Carter	\$50,900	Hancock	\$44,200	Mauri	\$56,100	Sullivan	\$85,100
Cheatham	\$44,200	Hardeman	\$46,400	McMinn	\$49,800	Sumner	\$83,900
Chester	\$44,200	Hardin	\$48,600	McNairy	\$51,600	Tipton	\$53,400
Claiborne	\$49,200	Hawkins	\$56,900	Meigs	\$44,200	Trousdale	\$44,200
Clay	\$44,200	Haywood	\$44,200	Monroe	\$53,700	Unicoi	\$44,200
Cocke	\$49,500	Henderson	\$48,700	Montgomery	\$83,500	Union	\$44,200
Coffee	\$52,400	Henry	\$52,100	Moore	\$44,200	Van Buren	\$44,200
Crockett	\$44,200	Hickman	\$49,400	Morgan	\$44,200	Warren	\$50,300
Cumberland	\$62,300	Houston	\$44,200	Obion	\$49,800	Washington	\$72,300
Davidson	\$180,300	Humphreys	\$44,200	Overton	\$44,600	Wayne	\$46,100
Decatur	\$44,200	Jackson	\$44,200	Perry	\$44,200	Weakley	\$54,000
Dekalb	\$44,200	Jefferson	\$53,000	Pickett	\$44,200	White	\$44,300
Dickson	\$54,200	Johnson	\$44,200	Polk	\$44,200	Williamson	\$92,000
Dyer	\$48,300	Knox	\$169,000	Putnam	\$59,300	Wilson	\$75,800
Fayette	\$51,700	Lake	\$44,200	Rhea	\$44,200	TOTAL	\$5,497,000



Maintains market access and consumer choice, provides public safeguards, ensures proper payment of taxes



Brewery



Distributor



Retailer

Benefits of three-tier system and beer wholesalers

Competition

Preserves a fair and competitive market and ensures access to product that, without the three-tier system, would not be present.

Variety

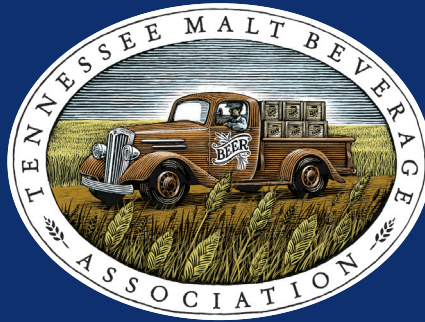
Consumers see a higher level of choice with the three-tier system. Without it, one brand would dominate market space, lowering choices for the consumer and retail outlets.

Taxes

Tennessee beer wholesalers collect and remit the state beer excise tax, the local wholesale beer tax, as well as assist with proper collection of Tennessee sales tax.

Safety

The three-tier system provides a way to know where the product came from, who's responsible for it, and to whom and where it was sold. Consumers can trust what they're buying.



**Report compiled and distributed by the
TENNESSEE MALT BEVERAGE ASSOCIATION**

Rich Foge, President
Ann Koonce, Director of Administration

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