

| The Fiscal Effects Associated Sales of All Alcoholic Beverages: Representative Cases | | | |
|---|--------------------------------|-------------------------------|--|
| | State Tax Receipts | Local Tax Receipts | TOTAL TAX RECEIPTS |
| CASE I: Community of 25,000 and Per-Capita Income Equal to 90% of the Texas Level | \$1.386 million (per year) | \$0.429 million (per year) | \$1.815 million (per year) |
| CASE II: Community of 100,000 and Per-Capita Income Equal to 100% of the Texas Level | \$6.267 million (per year) | \$1.913 million (per year) | \$8.180 million (per year) |
| CASE III: Community of 150,000 and Per-Capita Income Equal to 120% of the Texas Level | \$10.449 million (per year) | \$3.141 million (per year) | \$13.590 million (per year) |

| The Fiscal Effects Associated with Distilled Spirits Sales: Representative Cases | | | |
|---|-------------------------------|-------------------------------|---------------------------------------|
| | State Tax Receipts | Local Tax Receipts | TOTAL TAX RECEIPTS |
| CASE I: Community of 25,000 and Per-Capita Income Equal to 90% of the Texas Level | \$0.405 million (per year) | \$0.123 million (per year) | \$0.528 million (per year) |
| CASE II: Community of 100,000 and Per-Capita Income Equal to 100% of the Texas Level | \$1.833 million (per year) | \$0.566 million (per year) | \$2.399 million (per year) |
| CASE III: Community of 150,000 and Per-Capita Income Equal to 120% of the Texas Level | \$4.143 million (per year) | \$0.964 million (per year) | \$5.107 million (per year) |

The Bottom Line

Clearly, sales of distilled spirits and other alcoholic beverages are a sizable source of economic activity. The industry also generates significant tax receipts.