

Opinion No. 43.

Liquor Control Board—Floor (Stock
Tax—Tax, Liquor—Retail Price,
Liquor.

Held: The price paid by the consumer is the cost of the liquor to your board plus transportation and any other costs to your board to place the liquor on the floor of your warehouse in Helena, plus the regular fifty per cent markup, plus the United States floor stock tax. The state excise tax is then figured on the total retail selling price as above set forth.

May 24, 1945.

Mr. J. A. Buley, Administrator
Montana Liquor Control Board
Helena, Montana

Dear Mr. Buley:

You have asked my opinion relative to the United States revenue floor stock tax on liquors, and if such tax should be added to the retail selling price before the Montana excise tax is figured.

The United States floor stock tax went into effect in April, 1944, and is to be paid by the consumer. It is to be noted Chapter 41, Laws of 1939, provides in part as follows:

"The Montana liquor control board is hereby authorized and directed to charge, receive and collect at the time of the sale and delivery of any liquor as authorized under the provision of the laws of the State of Montana an excise tax at the rate of eight per centum of the retail selling price on all liquor so sold and delivered. The Montana liquor control board shall retain the amount of such excise tax received in a separate account and shall deposit with the state treasurer, to the credit of the general fund, such sums so collected and received not later than the tenth (10th) day of each and every month." (Emphasis mine.)

From the foregoing it is apparent your board is to determine the retail selling price; that is, the price to be paid by the consumer.

The price paid by the consumer is the cost of the liquor to your board plus transportation and any other costs to your board to place the liquor on the floor of your warehouse in Helena, plus the regular fifty per cent markup, plus the United States floor stock tax. The state excise tax is then figured on the total retail selling price as above set forth.

Sincerely yours,
R. V. BOTTOMLY,
Attorney General