HOUSE BILL NO. 374

INTRODUCED BY WALDRON, B. BROWN

IN THE HOUSE

January 23, 1985	Introduced and referred to Committee on Taxation.
January 24, 1985	Fiscal Note requested.
February 4, 1985	Fiscal Note returned.
March 29, 1985	Committee recommend bill do pass as amended. Report adopted.
	Bill printed and placed on members' desks.
March 30, 1985	New Fiscal Note requested.
April 1, 1985	Second reading, do pass.
	Third reading, passed.
	Transmitted to Senate.

IN THE SENATE

April 3, 1985	Introduced and referred to Committee on Taxation.
	New Fiscal Note returned.
April 16, 1985	Committee recommend bill be concurred in as amended. Report adopted.
	On motion, taken from second reading and rereferred to

Committee on Taxation.

April 17, 1985	Committee recommend bill be concurred in as amended. Report adopted.
April 18, 1985	Second reading, concurred in.
April 19, 1985	Third reading, concurred in. Ayes, 31; Noes, 19.
	Returned to House with amendments.
IN THE I	HOUSE
April 19, 1985	Received from Senate.
April 20, 1985	Second reading, pass consideration.
April 23, 1985	Second reading, pass consideration.
	Second reading, amendments not concurred in.
	On motion, previous action reconsidered.
	On motion, bill placed on second reading this day.
April 24, 1985	Second reading, amendments concurred in.
	Third reading, amendments concurred in.
	Sent to enrolling.
	Reported correctly enrolled.

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distributed as follows:

department

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1	HOUSE BILL NO. 374
2	INTRODUCED BY Waldren Box Brown
3	
4	A BILL FOR AN ACT ENTITLED: "AN ACT RAISING BEER AND WINE
5	TAX REVENUE ALLOCATED TO THE DEPARTMENT OF INSTITUTIONS FOR
6	ALCOHOLISM PREVENTION AND TREATMENT PROGRAMS AND TO
7	COUNTIES, CITIES, AND TOWNS FOR LAW ENFORCEMENT AND THE
8	REGULATION OF LIQUOR SALES; AMENDING SECTIONS 16-1-408 AND
9	16-1-411, MCA; AND PROVIDING AN EFFECTIVE DATE."
0	
ı	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
2	Section 1. Section 16-1-408, MCA, is amended to read:
3	"16-1-408. Additional tax. (1) An additional tax of \$1
4	§3 per barrel is levied and imposed as provided by 16-1-406,
5	and such additional tax is also to be levied and imposed at
6	the same rate upon beer manufactured within the state. The
7	additional tax of $\$$ ‡ $\$$ 3 is to be deposited, notwithstanding
8	16-1-306 and 16-1-410 or any other provision, with the state
9	treasurer to the credit of the department of institutions
0	each quarter for the treatment, rehabilitation, and
1	prevention of alcoholism as approved by the state.
2	(2) During the fiscal year beginning July 1, 1986, and
3	during each fiscal year thereafter, the tax imposed by
4	subsection (1) is \$3 multiplied by the ratio of the PCE for

the prior calendar year to the PCE for calendar year 1984.

3	Survey of Current Business by the bureau of economic
4	analysis of the United States department of commerce."
5	Section 2. Section 16-1-411, MCA, is amended to read:
6	"16-1-411. Tax on wine. (1) A tax of 20 31 cents per
7	liter is hereby levied and imposed on table wine imported by
8	any table wine distributor or the department.
9	(2) (a) The tax on table wine imported by a table wine
10	distributor shall be paid by the table wine distributor by
11	the 15th day of the month following sale of the table wine
12	from the table wine distributor's warehouse. Failure to file
13	a table wine tax return or failure to pay the tax required
14	by this section subjects the table wine distributor to the
15	penalties and interest provided for in 16-1-409.
16	(b) The tax on table wine imported by the department
17	shall be collected at the time of sale.

(3) The tax paid by a table wine distributor in

(b) of the remaining 4 15 cents, one-third 5 cents to the state special revenue fund to the credit of the

accordance with subsection (2)(a) and the tax collected by

the department in accordance with subsection (2)(b) shall be

(a) 16 cents to the state general fund; and

institutions

"PCE" means the implicit price deflator for personal consumption expenditures as published quarterly in the

for

the

treatment,

- rehabilitation, and prevention of alcoholism, one-third 5

 cents to the counties, based on population, for the purpose established in 16-1-404, and one-third 5 cents to the cities and towns, based on population, for the purpose established in 16-1-405.
 - (4) The tax computed and paid in accordance with this section shall be the only tax imposed by the state or any of its subdivisions, including cities and towns.
- 9 (5) During the fiscal year beginning July 1, 1986, and
 10 during each fiscal year thereafter, the tax imposed by
 11 subsection (1) is 31 cents multiplied by the ratio of the
 12 PCE, as defined in 16-1-408, for the prior calendar year to
 13 the PCE for calendar year 1984."

NEW SECTION. Section 3. Effective date. This act is effective July 1, 1985.

STATE OF MONTANA

FISCAL NOTE

REQUEST NO. FNN 221-85

Form BD-15

In compliance with a written	request received _	January 24,	19 85	, there is hereby submitted a
Fiscal Note for H.B. 374	pursuant	to Title 5, Chapt	er 4, Part 2 of the	e Montana Code Annotated (MCA).
Background information used	in developing this	Fiscal Note is ava	ilable from the Of:	fice of Budget and Program
Planning, to members of the	Legislature upon re	quest.		

DESCRIPTION OF PROPOSED LEGISLATION:

An act raising beer and wine tax revenue allocated to the Department of Institutions for alcoholism prevention and treatment programs and to counties, cities, and towns for law enforcement and the regulation of liquor sales, and providing an effective date.

ASSUMPTIONS:

- 1. Under current law the wine tax revenue is allocated 6.67% each to institutions, cities and towns, and counties and 80% to the General Fund.
- 2. Under current law beer tax revenue is allocated 37.5% each to cities and towns and the General Fund: 25% to institutions.
- 3. Based on OBPP revenue estimate data, 771,032 barrels of beer will be taxed in FY 1986; 755,612 barrels of beer will be taxed in FY 1987; 5,802,515 liters of wine will be taxed in FY 1986; 5,877,370 liters of wine will be taxed during FY 1987.
- 4. The implicit price deflator for personal consumption expenditures (PCE) for 1985 is estimated to be 228.5; for 1984 it was 220.5. The anticipated growth from CY 84 to CY 85 is 3.63%.

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: Feb 4, 1885

FN5:I/2

Request No. FNN 221-85 Form BD-15 page 2

FISCAL IMPACT:

EFFECT ON REVENUE:

	-	FY 86			FY 87	
	Under	Under		Under	<u>Under</u>	
	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
Beer Tax	\$3,084,128	\$4,626,192	\$1,542,064	\$3,022,448	\$4,615,913	\$1,593,465
Wine Tax	\$1,160,503	\$1,798,780	\$ 638,277	\$1,175,474	\$1,888,086	\$ 712,612
Total	\$4,244,631	\$6,424,972	\$2,180,341	\$4,197,922	\$6,503,999	\$2,306,077
Fund Information:						
General Fund	\$2,084,950	\$2,084,950	\$ -0-	\$2,073,797	\$2,073,797	\$ -0-
Cities & Towns	\$1,233,915	\$1,446,674	\$ 212,759	\$1,211,783	\$1,427,284	\$ 215,501
Counties	\$ 77,367	\$ 290,126	\$ 212,759	\$ 78,365	\$ 293,866	\$ 215,501
Institutions	\$ 848,399	\$2,603,222	\$1,754,823	\$ 833,977	\$2,642,943	\$1,808,966
Unallocated Revenu	ıe				\$ 66,109	\$ 66,109

EFFECT ON COUNTY/LOCAL REVENUE:

Incorporated cities and towns and counties are recipients of wine and beer tax revenues. It is assumed that a share of the increased revenue captured under this proposal would be passed on to incorporated cities and towns and counties in the same proportion that they currently receive funds.

LONG-RANGE EFFECTS:

Future revenue will depend on wine and beer consumption and the implicit price deflator for personal consumption expenditures.

TECHNICAL/MECHANICAL DEFECTS:

Under the proposed law, the extra revenue picked up by indexing the wine tax rate, is not allocated to any fund. The amount going to each fund remains the same while revenue rises. The unallocated wine tax revenues amounts to \$66,109 in FY 87.

The title of the proposed legislation does not reflect that beer and wine taxes will be increased by this law.

AMENDED

REQUEST NO. FNN 221-85

Form BD-15

FISCAL NOTE

In compliance with a written request received March 30, 19 85, there is hereby submitted a Fiscal Note for pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background H.B. 374 (Amended) information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

An act raising wine tax revenue allocated to the Department of Institutions for alcoholism prevention and treatment programs; and providing an effective date.

ASSUMPTIONS:

- Under current law the wine tax revenue is allocated 6.67% each to institutions, cities and towns, and 1. counties and 80% to the General Fund.
- Based on Office of Budget and Program Planning revenue estimate data, 5,800,000 liters of wine will be 2. taxed in FY1986; 5,875,000 liters of wine will be taxed in FY1987.

AFFECT ON COUNTY OF OTHER LOCAL REVENUE OF EXPENDITURES.

		FY86			FY87	
	Under	Under		Under	Under	
	Current Lav	v Proposed Law	Difference	Current Law	Proposed Law	Difference
Wine Tax	\$1,160,000	\$1,508,000	\$348,000	\$1,175,000	\$1,527,500	\$352,500
Total	\$1,160,000	\$1,508,000	\$348,000	\$1,175,000	\$1,527,500	\$352,500
Fund Information:						
General Fund	\$ 928,000	\$ 928,000	\$ 0	\$ 940,000	\$ 940,000	\$ 0
Institutions	\$ 77,333	\$ 425,333	\$348,000	\$ 78,333	\$ 430,833	\$352,500
Cities & Towns	\$ 77,333	\$ 77,333	\$ 0	\$ 78,333	\$ 78,333	\$ 0
Counties	\$ 77,334	\$ 77,334	\$ 0	\$ 78,334	\$ 78,334	\$ 0
				David	L Hunte	~

BUDGET DIRECTOR

Office of Budget and Program Planning

AMENDED FISCAL NOTE HB 374

FN11:P/2-3

Request No.

FNN221-85 Amended

Form BD-15

Page 2

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

Future revenue will depend on wine consumption in Montana.

TECHNICAL OR MECHANICAL DEFECTS OR CONFLICTS WITH EXISTING LEGISLATION:

Section 16-1-411 (3)(b) allocates 9.99 cents of the remaining 10 cents. The language needs to be adjusted to allocate the full 10 cents.

APPROVED BY COMMITTEE ON TAXATION

1	HOUSE BILL NO. 374
2	INTRODUCED BY WALDRON, B. BROWN
3	
4	A BILL FOR AN ACT ENTITLED: "AN ACT RAISING BEERAND WINE
5	TAX REVENUE ALLOCATED TO THE DEPARTMENT OF INSTITUTIONS FOR
6	ALCOHOLISM PREVENTION AND TREATMENT PROGRAMS ANDTO
7	Counties7Cities7AndTownsPorLaw-Enforcement-And-the
8	REGULATION-OF-LIQUOR-SALES; AMENDING SECTIONS16-1-408AND
9	SECTION 16-1-411, MCA; AND PROVIDING AN EFFECTIVE DATE."
10	
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section-1:Section16-1-408;-MEA;-is-amended-to-read:
13	#16-1-400;Additional-tax: <u>fl}</u> An-additional-tax-of \$1
14	§3 per-barrel-is-levied-and-imposed-as-provided-by-16-1-4067
15	and-such-additional-tax-is-also-to-be-levied-and-imposedat
16	thesamerate-upon-beer-manufactured-within-the-stateThe
17	additional-tax-of \$1 93 is-to-be-deposited, notwithstanding
18	16-1-386-and-16-1-418-or-any-other-provision;-with-the-state
19	tressurertothecredit-of-the-department-of-institutions
20	eachquarterforthetreatment;rehabilitation;and
21	prevention-of-alcoholism-as-approved-by-the-state-
22	(2)Buring-the-fiscal-year-beginning-July-1,-1986,-and
23	duringeachfiscalyearthereafterythetax-imposed-by
24	subsection-(1)-is-\$3-multiplied-by-the-ratio-of-the-PCBfor
25	thepriorcalendar-year-to-the-PCE-for-calendar-year-1984.

1	#PCE#meanstheimplicitpricedeflatorforpersonal
2	consumptionexpendituresaspublishedquarterlyinthe
3	Survey of Current Business by the bureau of economic
4	analysis-of-the-United-States-department-of-commerce.
5	Section 1. Section 16-1-411, MCA, is amended to read:
6	"16-1-411. Tax on wine. (1) A tax of 20 31 26 cents
7	per liter is hereby levied and imposed on table wine
8	imported by any table wine distributor or the department.
9	(2) (a) The tax on table wine imported by a table wine
10	distributor shall be paid by the table wine distributor by
11	the 15th day of the month following sale of the table wine
12	from the table wine distributor's warehouse. Failure to file
13	a table wine tax return or failure to pay the tax required

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16 (b) The tax on table wine imported by the department shall be collected at the time of sale. 17

penalties and interest provided for in 16-1-409.

by this section subjects the table wine distributor to the

- 18 (3) The tax paid by a table wine distributor in 19 accordance with subsection (2)(a) and the tax collected by 20 the department in accordance with subsection (2)(b) shall be distributed as follows:
 - (a) 16 cents to the state general fund; and
- (b) of the remaining 4 $\frac{15}{2}$ 10 cents, one-third 5 7.33 23 24 cents to the state special revenue fund to the credit of the department institutions of for the treatment,

- rehabilitation, and prevention of alcoholism, ene-third <u>5</u>

 <u>1.33 cents</u> to the counties, based on population, for the
 purpose established in 16-1-404, and ene-third <u>5</u> <u>1.33 cents</u>
 to the cities and towns, based on population, for the
 purpose established in 16-1-405.
 - (4) The tax computed and paid in accordance with this section shall be the only tax imposed by the state or any of its subdivisions, including cities and towns.
- 9 <u>{5}--Buring-the-fiscal-year-beginning-duly-17-19867-and}</u>
 10 <u>during-each-fiscal--year-thereafter7--the--tax--imposed--by</u>
 11 <u>subsection--{1}-is--3l-cents-multiplied-by-the-ratio-of-the}</u>
 12 <u>PCB7-as-defined-in-16-l-4087-for-the-prior-calendar-year--to}</u>
 13 the-PCB-for-calendar-year-19847
- NEW SECTION. Section 2. Effective date. This act is effective July 1, 1985.

department

of

-	BOOSE BIBE RO. 374
2	INTRODUCED BY WALDRON, B. BROWN
3	
4	A BILL FOR AN ACT ENTITLED: "AN ACT RAISING BEERAND WINE
5	TAX REVENUE ALLOCATED TO THE DEPARTMENT OF INSTITUTIONS FOR
6	ALCOHOLISM PREVENTION AND TREATMENT PROGRAMS ANDTO
7	Counties,Cities,AndtownsPorLaw-enforcement-And-the
8	REGULATION-OF-LIQUOR-SALES; AMENDING SECTIONS16-1-408AND
9	SECTION 16-1-411, MCA; AND PROVIDING AN EFFECTIVE DATE."
10	
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section-1:Section16-1-408;-MCA;-is-amended-to-read:
13	#16-1-488Additional-tax+ (1) An-additional-tax-of \$1
14	93 per-barrel-is-levied-and-imposed-as-provided-by-16-1-4067
15	and-such-additional-tax-is-also-to-be-levied-and-imposedat
16	thesamerate-upon-beer-manufactured-within-the-state:-The
17	additional-tax-of 91 93 is-to-be-deposited;notwithstanding
18	16-1-306-and-16-1-410-or-any-other-provision;-with-the-state
19	treasurertothecredit-of-the-department-of-institutions
20	eachquarterforthetreatment;rehabilitation;and
21	prevention-of-alcoholism-as-approved-by-the-state.
22	{2}Buring-the-fiscal-year-beginning-duly-1,-1986,-and
23	duringeachfiscalyearthereafter,thetax-imposed-by
24	subsection-(1)-is-\$3-multiplied-by-the-ratio-of-the-PCBfor
25	thepriorcalendar-year-to-the-PCB-for-calendar-year-1984-

"PCB"meanstheimplicitpricedeflatorforpersonal
consumptionexpendituresaspublishedquarterlyinthe
SurveyofEurrentBusinessbythebureauofeconomic
analysis-of-the-United-States-department-of-commerce-
Section 1. Section 16-1-411, MCA, is amended to read:
"16-1-411. Tax on wine. (1) A tax of 20 31 26 cents
per liter is hereby levied and imposed on table wine
imported by any table wine distributor or the department.
(2) (a) The tax on table wine imported by a table wine
distributor shall be paid by the table wine distributor by
the 15th day of the month following sale of the table wine
from the table wine distributor's warehouse. Failure to file
a table wine tax return or failure to pay the tax required
by this section subjects the table wine distributor to the
penalties and interest provided for in 16-1-409.
(b) The tax on table wine imported by the department
shall be collected at the time of sale.
(3) The tax paid by a table wine distributor in
accordance with subsection (2)(a) and the tax collected by
the department in accordance with subsection (2)(b) shall be
distributed as follows:
(a) 16 cents to the state general fund; and
(b) of the remaining 4 ± 5 ± 0 cents, one-third ± 7.33
cents to the state special revenue fund to the credit of the

institutions

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the

treatment,

rehabilitation, and prevention of alcoholism, one-third 5 2 1.33 cents to the counties, based on population, for the purpose established in 16-1-404, and one-third 5 1.33 cents to the cities and towns, based on population, for the purpose established in 16-1-405.

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- (4) The tax computed and paid in accordance with this section shall be the only tax imposed by the state or any of its subdivisions, including cities and towns.
- 9 (5)--Buring-the-fiscal-year-beginning-July-17-19867-and 10 during-each-fiscal--year--thereafter, --the--tax--imposed--by 11 subsection--(1)--is--31-cents-multiplied-by-the-ratio-of-the 12 PCE7-as-defined-in-16-1-4007-for-the-prior-calendar-year--to 13 the-PCE-for-calendar-year-1984:"
- 14 NEW SECTION. Section 2. Effective date. This act is 15 effective July 1, 1985.

STANDING COMMITTEE REPORT

SENATE

Page 1 of 2.

17,

April 19 85

MR. PRES	SIDENT			
We, your committee on		Taxation	Taxation	
having had	d under consideration	House Bill	No. 374	
	hirdreading copy {blue			
	color	 ·		
(Senato	or Brown)			
RAISE I	BEER AND WINE TAX TO DOU	BLE MONEY FOR ALCOHOL	LISM PROGRAMS.	
Respectfull	ty report as follows: That	House Bill	374 ·	
	be amended as follows:			
	l. Title, line 8. Following: "SABES" Insert: "AND BEER TAX FUND"	REVENUE ALLOCATED TO	THE GENERAL	
	2. Title, line 9. Following: line 8 Strike: "SECTION" Insert: "SECTIONS 16-1	1-408 AND"		
	3. Page 2, line 5. Following: line 4 Insert: "Section 1. Section 1. Section 1. Section 2. Section 3. Section 3	Section 16-1-408, MCA	A, is amended to	
	*16-1-408. Additi \$1.30 per barrel is I 16-1-406, and such additionable and the same rat state. The \$1 of this deposited, notwithstand other provision, with the department of inst treatment, rehabilitational approved by the stater is to be deposited in the	itional tax is also to the upon beer manufact additional tax so ding 16-1-306 and 16 the state treasurer to titutions each quartetion, and prevention , and 30 cents of the	as provided by to be levied and tured within the times to be times to the credit of the tredit of	
DHASK	Renumber: subsequent s	sections	Report adopted.	
PRINCIPAN	(continued)			
		continued	TET	

4. Page 2, line 6. Following: "31"
Strike: "26"
Insert: "27"

5. Page 2, line 23. Following: "15"
Strike: "10"
Insert: "11"
Following: "5"
Strike: "7.33"
Insert: "8.34"

AND AS AMENDED BE CONCURRED IN

Ecport adopted

Senator Thomas E. Towe, Chairman

Page 2 of 2.

April 17,

2	INTRODUCED BY WALDRON, B. BROWN
3	
4	A BILL FOR AN ACT ENTITLED: "AN ACT RAISING BEERAND WINE
5	TAX REVENUE ALLOCATED TO THE DEPARTMENT OF INSTITUTIONS FOR
6	ALCOHOLISM PREVENTION AND TREATMENT PROGRAMS ANDTO
7	COUNTIES, CITIES, ANDTOWNSPORLAW-ENFORCEMENT-AND-THE
8	REGULATION-OF-LIQUOR-SALES AND BEER TAX REVENUE ALLOCATED TO
9	THE GENERAL FUND; AMENDING SECTIONS16-1-408AND SECTION
10	SECTIONS 16-1-408 AND 16-1-411, MCA; AND PROVIDING AN
11	EFFECTIVE DATE."
12	
13	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
14	Section-1Section-16-1-408MCAis-amended-toread:
15	#16-1-408Additional-tax- (1) An-additional-tax-of \$1
16	§3 per-barrel-is-levied-and-imposed-as-provided-by-16-1-406;
17	andsuch-additional-tax-is-also-to-be-levied-and-imposed-at
18	the-same-rate-upon-beer-manufactured-within-thestateThe
19	additionaltax-of \$1 \$3 is-to-be-deposited,-notwithstanding
20	16-1-306-and-16-1-410-or-any-other-provision,-with-the-state
21	treasurer-to-the-credit-of-thedepartmentofinstitutions
22	eachquarterforthetreatmentyrehabilitationyand
23	prevention-of-alcoholism-as-approved-by-the-state.
24	127Buring-the-fiscal-year-beginning-July-1,-1986,-and
25	during-each-fiscalyearthereafter;thetaximposedby

HOUSE BILL NO. 374

1	subsection(1)-is-\$3-multiplied-by-the-ratio-of-the-P6B-for
2	the-prior-calendar-year-to-the-PEE-for-calendaryear1984-
3	"PEE"meanstheimplicitpricedeflatorforpersonal
4	consumptionexpendituresaspublishedquarterlyinthe
5	SurveyofCurrentBusinessbythebureauofeconomic
6	analysis-of-the-United-States-department-of-commerce- $^{\mu}$
7	SECTION 1. SECTION 16-1-408, MCA, IS AMENDED TO READ:
8	"16-1-408. Additional tax. An additional tax of \$\frac{1}{2}
9	\$1.30 per barrel is levied and imposed as provided by
10	16-1-406, and such additional tax is also to be levied and
11	imposed at the same rate upon beer manufactured within the
12	state. The One dollar of this additional tax of-\$1 is to be
13	deposited, notwithstanding 16-1-306 and 16-1-410 or any
14	other provision, with the state treasurer to the credit of
15	the department of institutions each quarter for the
16	treatment, rehabilitation, and prevention of alcoholism as
17	approved by the state, and 30 cents of this additional tax
18	is to be deposited in the general fund."
19	Section 2. Section 16-1-411, MCA, is amended to read:
20	"16-1-411. Tax on wine. (1) A tax of 20 31 26 27 cents
21	per liter is hereby levied and imposed on table wine
22	imported by any table wine distributor or the department.
23	(2) (a) The tax on table wine imported by a table wine
24	distributor shall be paid by the table wine distributor by
25	the 15th day of the month following sale of the table wine

REFERENCE BILL

HB 0374/03

HB 0374/03

from the table wine distributor's warehouse. Failure to file a table wine tax return or failure to pay the tax required by this section subjects the table wine distributor to the penalties and interest provided for in 16-1-409.

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- (b) The tax on table wine imported by the department shall be collected at the time of sale.
 - (3) The tax paid by a table wine distributor in accordance with subsection (2)(a) and the tax collected by the department in accordance with subsection (2)(b) shall be distributed as follows:
 - (a) 16 cents to the state general fund; and
 - (b) of the remaining 4 ± 5 ± 6 ± 1 cents, one-third 5 ± 7.33 $\pm 7.1/3$ 8.34 cents to the state special revenue fund to the credit of the department of institutions for the treatment, rehabilitation, and prevention of alcoholism, one-third 5 $\pm .33$ $\pm 1/3$ cents to the countles, based on population, for the purpose established in 16-1-404, and one-third 5 $\pm .33$ $\pm 1/3$ cents to the cities and towns, based on population, for the purpose established in 16-1-405.
 - (4) The tax computed and paid in accordance with this section shall be the only tax imposed by the state or any of its subdivisions, including cities and towns.
- 23 <u>(5)--During-the-fiscal-year-beginning-July-17-19867-and</u>
 24 <u>during-each-fiscal--year--thereafter7--the--tex--imposed--by</u>
 25 subsection--(1)--is--31-cents-multiplied-by-the-ratio-of-the

- PEE7-as-defined-in-16-1-4687-for-the-prior-calendar-year--to
- 2 the-PCE-for-calendar-year-1984:"
- 3 NEW SECTION. Section 3. Effective date. This act is
- 4 effective July 1, 1985.