

MINUTES OF THE SENATE COMMITTEE ON WAYS AND MEANSThe meeting was called to order by Senator Paul Hess at
ChairpersonAdjournment a.m./p.m. on March 30, 1983, 19 in room 123-S of the Capitol.All members were present except:
Senator Doyen

Committee staff present:

Research Department: Marlin Rein, Sherry Brown, Mary Galligan, David Monical,
Chris Stanfield, Lyn Goering

Revisor's Office: Norman Furse

Committee Office: Mark Skinner, Doris Fager

Conferees appearing before the committee:

Representative Mike Meacham Rick von Ende, University of Kansas

Thomas J. Kennedy, Director, ABC Division

Mark Beshears, Department of Revenue

Jack Milligan, Kansas Association of Private Clubs

T. L. Green, Retail Liquor Dealers Association

Tuck Duncan, Kansas Wine and Spirits Wholesalers Assn, Inc.

Ken Rissler, Sunflower Club Association

Joe Berger, Sunflower Club Association

Mark Boranyak, Kansas Beer Wholesalers Association

Lyle O. Eraas, Kansas Club Association

Dr. Lorne Phillips, Alcohol and Drug Abuse Services, SRS

Ron Eisenbarth

Jamie Schwartz, Secretary, KDED

HB 2148 - Appropriations, Regents' Institutions, FY 1984HB 2135 - Appropriations, Regents' Institutions, FY 1983HB 2135, Section - Emporia State UniversitySenator Harder presented the subcommittee report for this section,
and answered questions from committee members.HB 2148, Section 5 - Emporia State UniversityThere were questions from committee members following Senator
Harder's explanation of the subcommittee report.HB 2148, Section 2 - Fort Hays State UniversityFollowing the subcommittee's report on this section, there was
discussion concerning capital improvements and questions concerning other
areas of the report.HB 2148, Section 6 - Pittsburg State University

There were questions following the subcommittee report on Section 6.

Motion was made by Senator Harder and seconded by Senator Bogina
to adopt the subcommittee reports for the three universities included above.
The motion carried by voice vote.HB 2135, Section - Board of Regent's OfficeThere were no questions following Senator Hess' explanation of
the subcommittee report on this section.HB 2148, Section 11 - Board of Regents' OfficeFollowing the explanation of the subcommittee report by Senator
Hess, there was discussion concerning osteopathic scholarships and the
proposed work-study program noted in Recommendation No. 4.

HB 2148, Continued

Motion was made by Senator Gaines and seconded by Senator McCray to adopt the subcommittee reports for FY 1983 and FY 1984 for the Board of Regents' Office.

A substitute motion was made by Senator Harder to delete funding in Senate Subcommittee Recommendation No. 4 and address it in the Omnibus Bill after the work-study bill is introduced. The motion was seconded by Senator Talkington and carried by voice vote.

Motion was made by Senator Gaines and seconded by Senator Harder to adopt the subcommittee reports as amended. The motion carried by voice vote.

HB 2135, Section 9 - Wichita State University

Senator Bogina presented the subcommittee report, and committee members were given opportunity to question him.

HB 2148, Section 8 - Wichita State University

Following Senator Bogina's explanation of the subcommittee report on this section, there was a brief discussion concerning House Recommendation No. 2.

HB 2135, Section 6 - Kansas Technical Institute

The subcommittee report was presented by Senator Bogina, and there was opportunity to question him.

HB 2148, Section 10 - Kansas Technical Institute

Following Senator Bogina's explanation of the subcommittee report on this section, committee members were given opportunity to question him.

Motion was made by Senator Bogina and seconded by Senator Harder to adopt the subcommittee reports for FY 1983 and FY 1984 for Wichita State University and the Kansas Technical Institute. The motion carried by voice vote.

High Tech Proposals

Proposals by Representative Meacham (Attachment A) and Senator Winter (Attachment B) were distributed to members of the committee. There was extensive discussion concerning the proposals. Senator Steineger indicated he had problems with the concept. Mr. Schwartz said he had visited with the Governor, and he agrees with the high tech proposal. When asked by Senator Hein if the Governor is aware of the \$400,000 transfer from the Medical Center to this proposal, Mr. Schwartz said "No." Senator Hein said it was his understanding this transfer was something the University of Kansas could accept.

Motion was made by Senator Hein and seconded by Senator Steineger to approve a total of \$1.8 million for High Tech as proposed in Attachment A. Following the motion, Senator Hess asked Mr. von Ende about the \$400,000 and whether it is needed at KUMC. Mr. von Ende answered that it was his understanding the funding base for KUMC was re-established with a sufficient amount of O.O.E. support to generate sufficient revenue (\$400,532).

A substitute motion was made by Senator Bogina and seconded by Senator Talkington to provide that, in item 3 of Attachment A, each of the Centers of Excellence be reduced from \$250,000 to \$150,000, totalling \$450,000, and the total amount approved be \$1.5 million instead of \$1.8 million; and that the appropriation be made on a per-FTE basis.

High Tech Proposal - Continued

Following the motion, it was noted by Senator Talkington that the budget for KUMC had not been looked at by the Senate Ways and Means Committee, and that the funds discussed above may not be there to use.

Senator Steineger expressed disagreement with appropriating for high tech programs on a per-FTE basis. Senator Werts said he has reservations concerning the whole concept--indicating that there are now centers of excellence. He suggested that schools should decide how to spend the funds; and that, instead of the high tech proposal, the \$1.5 million be used to increase O.O.E. at the Regents' institutions.

The above motion made by Senator Bogina carried by voice vote.

Motion was made by Senator Bogina and seconded by Senator Warren to make the \$50,000 recommended by the House for O.O.E. for K.U. a separate line item, the same as for Wichita State University. The motion carried by voice vote. (This would be specifically for purchase of additional instructional and research equipment).

Motion was made by Senator Werts and seconded by Senator Steineger to provide a line item for Kansas State University of \$25,000 for purchase of additional instructional and research equipment. The motion carried by voice vote.

Motion was made by Senator McCray and seconded by Senator Hein to reconsider action on the reduction of \$14,248,686 in funding for the Regents' institutions (See P. 612, Research Department Budget Analysis, FY 1984). The motion lost on a voice vote.

Motion was made by Senator Bogina and seconded by Senator Harder to report HB 2148 as amended favorably for passage. The motion carried by roll call vote.

HB 2064 - Appropriations FY 1984 - Education
HB 2135 - Appropriations FY 1983 - Education

HB 2135, Section - Department of Education

Senator Bogina explained the subcommittee report, and there was opportunity for committee members to ask questions.

HB 2064, Section 6 - Department of Education

Following Senator Bogina's presentation of the subcommittee report, there were questions on Senate Subcommittee Recommendation No. 1. There were also questions about Senate Subcommittee Recommendation No. 7. Senator Hein suggested that credit hour aid is a statutory provision. Staff said the Attorney General said the entitlement is only within the appropriations made, and the statutory rates are the ceiling.

HB 2064, Section 8 - Public Television Board

Senator Bogina explained the subcommittee report on this section. He elaborated on House Subcommittee Recommendation No. 1. Following a brief discussion concerning this recommendation, motion was made by Senator Steineger and seconded by Senator Bogina to add the following wording to Senate Subcommittee comments on page 3, at the end of paragraph 2: "The subcommittee believes it is inappropriate for the state to involve itself with the program and charging policies in regard to Public Television stations." The motion carried by voice vote.

HB 2064 - Continued

HB 2135 - Continued

Motion was made by Senator Bogina and seconded by Senator Steineger to adopt the subcommittee reports for Department of Education and Public Television Board. Following the motion, Senator Talkington noted that funding for Public TV in southeast Kansas had been reduced. During the ensuing discussion, it was revealed that there is funding provided, and if proper licensing is acquired, there will be more funding in FY 1985. Senator Bogina's motion carried by voice vote.

Motion was made by Senator Bogina and seconded by Senator Harder to report HB 2064 as amended favorably for passage. The motion carried by roll call vote.

SB 427 - Abolishment of Fire Marshal Fee Fund

Motion was made by Senator Talkington and seconded by Senator Gaines to report SB 427 favorably for passage. The motion carried by roll call vote.

SB 429 - Tax and minimum markups on sales of liquor to clubs

Mr. Kennedy distributed Attachments C and D. He reviewed his testimony and commented that there may be tax on a tax in SB 429.

Mr. Beshears said that placing the responsibility on the retailer to collect the tax will not work for purposes of distribution back to counties and cities. At the present time, the distribution is made according to where the clubs are located. However, there are liquor stores which sell to clubs in counties where there are no stores, and this would make distribution difficult.

Mr. Milligan said he supports the bill in its entirety; however, he would prefer to stay with \$50 a case flat rate.

Mr. Green said he would favor portions of the bill, but strongly opposes the first two sections--the 10% markup in private clubs.

Mr. Duncan said his organization is neutral on the markup. He suggested that every club has a separate license number issued by the Director of ABC and the number shows where the club is located, so he feels there would be no great problem with distribution of taxes. He suggested that a percentage tax becomes an added value tax and he would oppose that. He recommended taxing per unit instead.

Mr. Berger said he is opposed to any additional tax, because there will need to be a substantial increase in cost of drinks in small clubs. He suggested adding an additional 6% tax to the cost of liquor--make it 10% instead of 4%.

Mr. Boranyak said he supports the bill as written.

Mr. Eraas said he liked the idea of additional tax as suggested by Mr. Berger.

Mr. Littlejohn said he is opposed to SB 429. He said if the bill is passed he will not sell to a club, because he cannot stock enough liquor with one delivery a week.

SB 429 - Continued

Mr. Phillips said he supports the concept of revising the collection process to get more revenue. He suggested that the subcommittee make some mechanism for the distribution process.

Mr. Eisenbarth supports the legislation. He said he would urge strengthening of language about distribution by cities and counties of funds to Alcohol and Drug Abuse programs. There are some organizations now receiving funds which do not have specific programs for abusers. He suggested that these need to be certified by SRS to provide treatment, etc.

There was a lengthy discussion concerning suggestions made by the conferees. Following the discussion the Chairman appointed the following subcommittee to further study the proposal: Senator Gaines, Senator Hess, Senator Bogina.

The meeting was adjourned by the Chairman.

March 30, 1983

High Tech Proposal

- 1. Create a commission to foster development of high technology industry in Kansas. \$ 0
- 2. Appropriate \$100,000 to the Kansas Department of Economic Development to fund staff and operating expenses for attracting high technology industry to Kansas. \$100,000
- 3. Appropriate \$250,000 each to KU, KSU, and WSU to establish "centers of excellence" in key high technology areas. Each of the institutions also has to provide \$250,000 in private matching funds for support of the "centers of excellence". \$750,000
- 4. Appropriate \$950,000 to PSU, WSU, KU and KSU for research and instructional equipment to establish the foundation for support of high technology development in Kansas. The funds are to be appropriated on a per-FTE basis and must be matched from private sources on a one-for-one basis before any of the appropriated funds can be expended. On a per-FTE basis, the funds would be appropriated as follows: \$950,000

PSU	\$ 78,850
WSU	\$194,750
KU	\$378,100
KSU	<u>\$298,300</u>
	\$950,000

On a modified FTE basis the funds could be appropriated as follows:

PSU	\$100,000
WSU	\$200,000
KU	\$350,000
KSU	<u>\$300,000</u>
	\$950,000

\$1,800,000

ATA 3-30-83
4:45 p.m.

WILLIAM WINTER, JR.
SENATOR, SECOND DISTRICT
DOUGLAS COUNTY
2229 WEST DRIVE
BOX 1200
LAWRENCE, KANSAS 66044



TOPEKA

SENATE CHAMBER

COMMITTEE ASSIGNMENT
VICE CHAIRMAN JUDICIARY
JOINT COMMITTEE ON
SPECIAL CLAIMS AGAINST
THE STATE
MEMBER EDUCATION
FEDERAL AND STATE AFFAIRS
LOCAL GOVERNMENT

March 28, 1983

High Tech Equipment Fund

A. Original Proposals for Equipment, Computers and Library Acquisitions or for "High Tech" Development

1) Governor's "high tech" proposal	\$1,500,000*
2) Regents' proposal for equipment, computers, and library acquisitions	<u>1,406,000</u>
	\$2,906,000

B. Funds Available within Governor's General Fund Recommendations

1) Governor's "high tech" proposal	\$1,500,000
2) Amount deleted from KUMC OOE line that does not have to be replaced because the House funding package for the Medical Center covers the OOE needs there	<u>\$ 400,000</u>
	\$1,900,000

C. "High Tech Foundation Equipment" Funds/Revised Proposals

1) Meacham's proposal to fund three "Centers for Excellence" at KU, KSU, and WSU at \$275,000 each	\$ 825,000
2) "High Tech Foundation Equipment" funds to be appropriated on a per-FTE basis** to KU, KSU, WSU, FHSU, ESU and PSU in a separate line for "Instructional Equipment". Based on FTE enrollment, the funds should be allocated as follows:	<u>\$1,000,000</u>
ESU	\$ 70,000
FHSU	70,000
KU	340,000
KSU	270,000
PSU	70,000
WSU	<u>180,000</u>
	\$1,000,000

Funds saved from Governor's budget \$ 75,000

*Governor substituted his proposal for that of the Regents.
**Because instructional equipment is used by students, it is appropriate to allocate such funds on a per-FTE basis.

AHB 3-30-83

MEMORANDUM

TO: Honorable Paul Hess
Chairman, Senate Ways and Means Committee

FROM: THOMAS J. KENNEDY, Director, ABC Division

RE: Senate Bill 429

DATE: March 30, 1983

PURPOSE

Senate Bill 429, if enacted in its present form, is an act concerning alcohol liquors; relating to minimum mark-up on certain sales; concerning certain taxes thereon; amending K.S.A. 41-1111 and K.S.A. 1982 Supp. 79-41a01, 79-41a02 and 79-41a03 and repealing the existing sections.

PERSPECTIVE

Senate Bill 429, if enacted in its present form provides:

1. In Section 1, amends K.S.A. 41-1111 through 41-1121 and defines "consumer" to mean a person purchasing alcoholic liquor for consumption and not for resale and does not include a club licensed pursuant to Article 26 of Chapter 41 of the Kansas Statutes Annotated.

COMMENT:

This removes sales to clubs from the provisions of the minimum markup statutes.

2. New Section 2 provides that the minimum mark-up on all sales of alcoholic liquor, except beer, by retailers to clubs licensed pursuant to Article 26 of Chapter 41 of the Kansas Statutes Annoated shall be 10% of the current posted case cost of the alcoholic liquor, except beer, to the retailer.

COMMENT:

This section provides that the minimum mark-up for retailers to sell to private clubs shall be 10% of their case cost. They can charge whatever they wish over the 10%. It will eliminate accusations that some retailers are presently giving a discount greater than what is presently authorized.

This is strictly a legislative policy decision and we have no recommendations or comments.

AHC
3-30-83
4:45

3. New Section 3 amends K.S.A. 1982 Supp. 79-41a01 to eliminate the definition of "Gross Receipts derived from the sale of alcoholic liquor".

COMMENT:

NONE

4. Section 4 amending K.S.A. 1982 Supp. 79-41a02 to provide:
 - a. There is hereby imposed a tax upon the total amount of alcoholic liquor purchased by any club at the following rates:
 1. For spirits, \$50 per case;
 2. For wine, \$1 per liter or fraction of a liter;
 3. For beer, \$3 per case or \$1.60 per gallon or fraction of a gallon.
 - b. The tax imposed shall be paid by the club to the retailer who shall remit it to the state.

COMMENT:

See paragraph 1 under Comments and/or Recommendations.

4. K.S.A. 1982 Supp. 79-41a03 is amended to provide that:
 - a. Each retailer shall make an accurate monthly report to the department of revenue providing any information necessary to determine the total amounts of spirits, wine and beer purchased from the retailer by a club for the applicable month. Further, that the retailer shall keep club sales records separate and apart from the records of other sales by the retailer.
 - b. Each club shall maintain, separate and apart from the records of other purchases by the club, records of the amount of spirits, wine and beer purchased from a retailer by the club in order to facilitate the examination of books and records as provided by this section.

COMMENT:

NONE

6. New Section 6 provides that:
- a. Each retailer shall affix to each original package of alcoholic liquor or to each case of beer, if the alcoholic liquor is beer purchased from the retailer by a club, a tax stamp evidencing the tax paid pursuant to this act. The tax stamps shall be furnished by the director of alcoholic beverage control and shall be affixed to packages of alcoholic liquor or cases of beer in the manner prescribed by the director.
 - b. The director of alcoholic beverage control shall provide for the design and manufacture of the tax stamps required. All such stamps shall be serially numbered.
 - c. The director of alcoholic beverage control shall issue the tax stamp only to a retailer who is a holder of a federal wholesaler's permit.

COMMENT:

NONE

7. New Section 7 provides that:
- a. A club licensee, or any employee of a club licensee, who empties a spirits package to which a tax stamp has been affixed pursuant to this act shall, immediately after emptying the package, invalidate the tax stamp on the package in the manner prescribed by the director of alcoholic beverage control.
 - b. Each club licensee shall provide at all locations on the club premises where spirits are dispensed the necessary equipment for invalidating tax stamps so that persons emptying spirits packages may immediately invalidate the tax stamps on them as required pursuant to this section.
 - c. If an empty spirits package has locked on it an automatic measuring and dispensing device of a type approved by the director of alcoholic beverage control, which prevents the refilling of the package without unlocking the device and removing it from the package, the identification stamp is not required to be invalidated until immediately after the device has been unlocked and removed from the package.

8. New Section 8 provides that:

a. No club shall knowingly:

1. Fail to maintain accurate and separate records or allow inspection of books and records as provided by K.S.A. 1982 Supp. 79-41a03 and amendments thereto;
2. fail to pay any tax required by this act;
3. possess or permit any person to possess on the club premises any alcoholic liquor, other than liquor purchased by the club before July 1, 1983, on which the tax has not been paid or to which a tax stamp has not been affixed, as required by this act; or
4. possess or permit any person on the club premises to possess any empty spirits package on which the tax stamp affixed pursuant to this act has not been invalidated as required by this act.

b. If a club licensed by the director violates any provision of this section, the director may suspend or revoke the club's license in accordance with K.S.A. 41-2609 and amendments thereto or may impose a civil fine on the licensee in the manner provided by K.S.A. 41-2633a and amendments thereto.

c. Violation of this section is a class B misdemeanor.

COMMENT:

NONE

9. New Section 9 provides that:

a. No retailer shall knowingly fail to:

1. Make an accurate report, maintain accurate and separate records or allow inspection of books and records as provided by K.S.A. 1982 Supp. 79-41a03 and amendments thereto;
2. collect any tax required by this act; or
3. affix to any original package of alcoholic liquor any tax stamp required by this act to be affixed to that package.

b. If a retailer licensed by the director violates any provision of this section, the director may suspend or revoke the retailer's license in accordance with the Kansas liquor control act or may impose a civil fine on the licensee in the manner provided by K.S.A. 41-328 and amendments thereto.

- c. Violation of this section is a class B misdemeanor.

COMMENT:

NONE

COMMENTS AND/OR RECOMMENDATIONS

1. Recommend that Section 4, lines 66 through 69, be amended to allow for the collection of tax in a manner which we feel would be more enforceable, more readily understood by the industry, and more equitable. New language recommended should be as follows:

"There is hereby imposed a tax at the rate of 45% upon the gross amount paid for purchases of alcoholic liquor by any club."

The reason for this recommendation is the amount of detail work required by retailers when you tax by a fixed amount. See Enclosure #1 for breakdown by case and bottle of the \$50 on spirits, the \$1 on liter on wine, the \$3 per case on beer and the \$1.60 per gallon key beer. Total sales to clubs by retailers for the first seven months of FY 82, amounted to \$14,595,567.82. Averaging this per month and projecting sales through June 30, 1983, sales to private clubs will amount to \$25,020,973.44. Using a percentage figure, it is easy to project approximate taxes to the state. Based on 45%, it would amount to approximately \$11,259,438. We are not sure of the amount a fixed amount would bring in.

In essence, the proposed formula which could be 45%, 40%, 35% or whatever the legislature wishes, requires the same percentage of tax for a case of spirits which costs \$80 or a case that costs \$150.

Whichever system the legislature decides on will be an improvement in our opinion over the present system.

2. With respect to new sections 6 and 7, we agree with the plan outlined. As of this date, we have 707 retail liquor store licensees who are selling to private clubs. This means that we will be maintaining accounting records and stamp inventory records for the 707 retailers, therefore we will need minimal help in this area consisting of an account clerk II, a clerk typist, and one law clerk. Total expenditure is \$25,068 plus \$2,136 for equipment or a total of \$27,204. Stamps for bottles are estimated to cost \$1.20 per thousand.

3. Recommend that each private club be required to inventory full bottles of alcoholic liquors to include strong beer on hand as of close of business on June 30, 1983, for purposes of taxing based on tax rate provided in this bill.

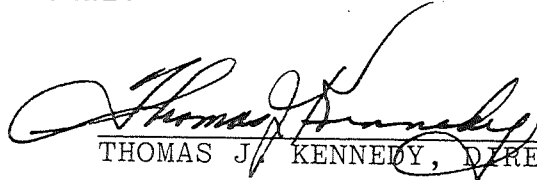
After the effective date of this act, the clubs will no longer be collecting the present 10% excise tax.

If a provision is not included, many clubs will purchase sufficient alcoholic liquor to run them for several months to avoid the tax imposed by this act.

By inventorying at the close of business on June 30, 1983, the legislature may want to permit clubs a 30 day or 60 day period to use up old stock on hand which would not have stamps on the bottle. Then after August 1, 1983, every bottle must have a stamp on it. If a club has a large quantity of wine or similar products, then they would notify the ABC and we would stamp.

Further, recommend a date such as July 31, 1983, be established for clubs to remit taxes on inventory on hand.

4. Recommend that this act be effective July 1, 1983, or after instead of after its publication in the statute book. This will provide the ABC Division time to purchase stamps for retailers to use in stamping bottles, establish a cut-off date for clubs to inventory stock on hand, and to hire employees to assist in implementing this bill.


THOMAS J. KENNEDY, DIRECTOR

TJK:cjk

SENATE BILL 429
 PREPARED BY ABC DIVISION

45 813 EYE EASE
 45 913 20/20 BUFF

Excise Tax on Sales to Private Clubs
 by Retailers

Category	Authorized Sizes	Bottles per case	Tax per Case	Tax per bottle/unit
Alcohol and Spirits	1.75 l.	6	\$ 50.	\$ 8.33
	1 liter	12	50	4.17
	750 m	12	50	4.17
	500 m	24	50	2.08
	200 m	48	50	1.04
Wine	18 L.	1	\$ 18.00	\$ 18.00
	17 L.	1	17.00	17.00
	16 L.	1	16.00	16.00
	15 L.	1	15.00	15.00
	14 L.	1	14.00	14.00
	13 L.	1	13.00	13.00
	12 L.	1	12.00	12.00
	11 L.	1	11.00	11.00
	10 L.	2	20.00	10.00
	9 L.	2	9.00	4.50
	8 L.	2	8.00	4.00
	7 L.	2	7.00	3.50
	6 L.	2	6.00	3.00
	5 L.	4	5.00	1.25
	4 L.	4	4.00	1.00
3 L.	4	3.00	.75	
1.5 L.	6	1.50	.25	
1 L.	12	1.00	.08	
750 m	12	.75	.02	
Pint	24	.47	.02	
375 m	24	.28	.016	

J. Mohler
 3-30-83

Excise tax on Sales *Beer*
Private Clubs
by Retailers

3.00 case

1.60 gal

Authorized Sizes	Gallage per case case	Units per Case	# 3.00 case		# 1.60 gal	
			Tax per Case @ 3.00	Tax per Unit	Tax per Case @ 1.60 gallon	Tax per Unit
Barrel	31	1	-	-	49.60	49.60
1/2 Barrel	15.5	1			24.80	24.80
1/4 Barrel	7.75	1			12.40	12.40
1/8 Barrel	3.875	1			6.20	6.20
Tapper	2.5	1			4.00	4.00
1 gallon	4	4	3.00	.75	6.40	1.60
2 liter 6769	3.16875	6	3.00	.50	5.07	.845
1/2 gallon 6762	3	6	3.00	.50	4.80	.80
67 32oz	3	12	3.00	.25	4.80	.40
25.6 oz	4.8	24	3.00	.13	7.68	.32
	2.4	12	3.00	.25	3.84	.32
24oz oz	4.5	24	3.00	.13	7.20	.30
	2.25	12	3.00	.25	3.60	.30
17oz	3.1875	24	3.00	.13	5.10	.21
	2.65625	20	3.00	.15	4.25	.21
	2.125	16	3.00	.19	3.40	.21
16oz	3	24	3.00	.13	4.80	.20
	2	16	3.00	.19	3.20	.20
15oz	2.8125	24	3.00	.13	4.50	.19
12oz	4.5	48	3.00	.06	7.20	.15
	3.38	36	3.00	.08	5.40	.15
	2.25	24	3.00	.13	3.60	.15
	1.125	12	3.00	.25	1.80	.15
11.5 oz	2.15625	24	3.00	.13	3.45	.14
11.02	2.0625	24	3.00	.13	3.30	.14
10 oz	3.75	48	3.00	.06	6.00	.13
	1.875	24	3.00	.13	3.00	.13
8 oz	2.25	36	3.00	.08	3.60	.10
	1.5	24	3.00	.13	2.40	.10
7oz	2.625	48	3.00	.06	4.20	.09
	1.9688	36	3.00	.08	3.15	.09
	1.75	32	3.00	.09	2.80	.09
	1.3125	24	3.00	.13	2.10	.09
6.5 oz	2.4375	48	3.00	.06	3.90	.08

Smoller
3.30-83

MEMORANDUM

TO: Thomas J. Kennedy

Director

DATE: MARCH 28, 1983

SUBJECT: ABC 73, Club Sale Reports from
Liquor Retail Stores

FROM: Dorothy M. Mohler

Total club sales made by retail liquor stores to private clubs, taken from ABC 73 reports submitted by retailers:

July 1982	\$1,992,391.37
August 1982	2,051,937.34
September 1982	1,989,643.09
October 1982	2,151,084.99
November 1982	2,130,520.87
December 1982	2,399,962.07
January 1983	1,880,028.09
Total 7 months	\$14,595,567.82
Average per month	\$ 2,085,081.12
12 Months estimate	25,020,973.44

BUREAU/DIVISION: Records & Reports Section

BY: Dorothy M. Mohler

TITLE: Chief

AS/os-16
(6/76)

AH D 3-30-83
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