



2022-2023 Annual Report

www.alabcboard.gov



Alabama Alcoholic Beverage Control Board

Curtis E. Stewart
Administrator

Randall A. Winkler
Assistant Administrator

Alan Spencer
Board Member

Melissa Morrissette
Board Member

John Knight
Board Member

Honorable Kay Ivey
Governor, State of Alabama
Alabama State Capitol
Montgomery, AL 36130

Dear Governor Ivey:

On behalf of our Board members and more than 950 employees, it gives me great pleasure to present you with our Fiscal Year 2022-2023 Annual Report.

Our mission of controlling the distillation, sale and distribution of alcohol in Alabama continues to be the primary and fundamental focus of everything we do. This past year, the agency operated approximately 168 ABC stores, Licensing and Compliance offices throughout the state, and the central warehouse and annexes in Montgomery; all leased from private landlords, infusing about \$13 million into the Alabama economy.

I'm proud to report that after paying operating expenses, the ABC Board collected and distributed more than \$368 million to state and local governments, while faithfully fulfilling our mandate to regulate alcoholic products, produce revenues, and educate citizens about alcohol and tobacco use.

We continue to focus on improving our efficiencies by updating and upgrading our warehousing operations, as well as providing our citizens with a clean, safe and pleasant shopping experience.

Additionally, the ABC Board's "Under Age, Under Arrest", a statewide public awareness campaign to educate students and parents about the dangers of underage and binge drinking, continued its great success in FY 2023. Approximately 30,000 middle school, junior high school, senior high school and college students participated in ABC Board sponsored events held during the year.

ABC Board employees are committed to effectively and efficiently carrying out the mission of this agency by providing premier services to the citizens of Alabama.

Sincerely,

A handwritten signature in blue ink that reads "Curtis E. Stewart". The signature is written in a cursive style and is positioned above a horizontal line.

Curtis E. Stewart
Administrator

2715 GUNTER PARK DRIVE WEST, MONTGOMERY, ALABAMA 36109 • P.O. BOX 1151, MONTGOMERY, ALABAMA 36101
(334) 271-3840 • FAX # (334) 244-1815 • WEB SITE <http://www.abc.alabama.gov>

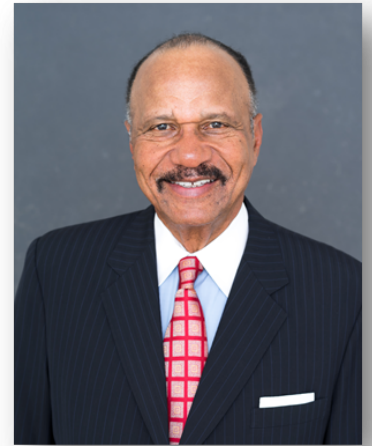
Board Members



Col. Alan Spencer, Chairman
Tuscaloosa



Melissa Morrissette
Mobile



John Knight
Montgomery

Administration



Curtis E. Stewart,
Administrator



Randall A. Winkler,
Assistant Administrator

History and Mission

The Alabama Alcoholic Beverage Control Board was established by the passage of the Alabama Beverage Control Act in February 1937. Title 28, Chapter 3, Section 2 of the Alabama Alcoholic Beverage Control Act provided for a police power for the “protection of the public welfare, health, peace and morals” of the people of Alabama and prohibited transactions in liquor, alcohol, malt and brewed beverages, taking place within the State, except by and under control of the Board. In 1997 the responsibility to issue retail sales permits, regulate, and enforce the laws related to underage access to tobacco products were added.

Today, the ABC Board operates 168 ABC Stores and the ABC warehouse, located centrally in Montgomery, which supplies all spiritous liquor sold in Alabama. In addition, the ABC Board protects the safety of our citizens by licenses or permitting dealing in alcohol products of any kind, as well as tobacco products. All alcohol, drug and tobacco enforcement activities are now performed by the Alabama Law Enforcement Agency (ALEA), created Jan. 1, 2015.

The ABC Board controls alcoholic beverages throughout the state through controlled distribution, licensing, regulation, and education. Youth access to tobacco products is controlled through retail sales permits, regulation, and education. Methamphetamine precursors are regulated through retail sales registration and education, and law enforcement activities.

Operating expenses are paid by consumers of alcoholic beverages, tobacco manufacturers, and federal grant funding. The general public is not taxed to cover ABC Board expenses, although they benefit from ABC operations through increased public safety and revenue distribution to cities, counties, state agencies, and the state general fund.

It is the ABC Board’s goal to maintain a safe, reliable, and efficient distribution network of controlled products while maintaining an extremely professional level of public safety programs to insure responsibility in the distribution, possession and consumption of these products. ABC’s law enforcement officers are well trained and operate at the highest level of professional police standards. The ABC Board strives each day to provide the citizens of Alabama the best service and safety that they should expect from our employees.



What Determines Liquor Prices



\$10.00 - Cost of Product
\$3.50 - 35% Markup
\$7.56 - 56% State Tax*
\$1.27 - 6% Sales Tax
\$22.33 - Retail Bottle Price

*State Liquor taxes total 56% of cost & markup. The above bottle would generate income and taxes as follows:

1. General Fund \$3.03
2. Human Resources \$2.23
3. Mental Health \$1.95
4. Various State Agencies and Local Governments \$5.12

The ABC Board operates with a specific price structure to determine the sales price for liquor and fortified wine products. This illustration utilizes a hypothetical \$21.06 bottle price on the shelf. The ABC Board purchase price for this hypothetical bottle from the vendor is \$10.00. Included are the distiller's production, bottling, and labeling costs; freight to Montgomery; federal excise tax; and \$.99 per case for outbound freight. The ABC Board marks up this product 35% based on its cost. Ten percent of the markup goes to the State General Fund and 25% of the markup is used for operating expenses of the Board. Any portion not used for operating expenses is distributed to state and local agencies. From the 6% sales tax for this bottle (\$1.27); 84 cents go to the State of Alabama, 32 cents go to the City in which the sale was made, and 11 cents goes to the County in which the sale was made. Profit and tax distributions from ABC store sales are governed by Title 28, Code of Alabama 1975.

ABC Board Organization Chart

Board Members
Col. Alan C. Spencer
Melissa Morrissette
John Knight

Assistant to the Administrator
Dana Barlow

Chief Counsel
David Peacock

Governmental Relations Manager
Dean Argo

Administrator
Curtis E. Stewart

Strategic Advisor
Mike Bedford

Assistant Administrator
Randall A. Winkler

Chief Operations Officer
Neil Graff

Security Manager
Frankie Knight

Tax & Trade Division Director
Greg Sims

Licensing & Compliance Division Director
Summer Childers

Human Resources Division Director
Tonia Stephens

Finance & Services Division Director
W.L. Goodwin

I.T. Division Director
Mark Dokas

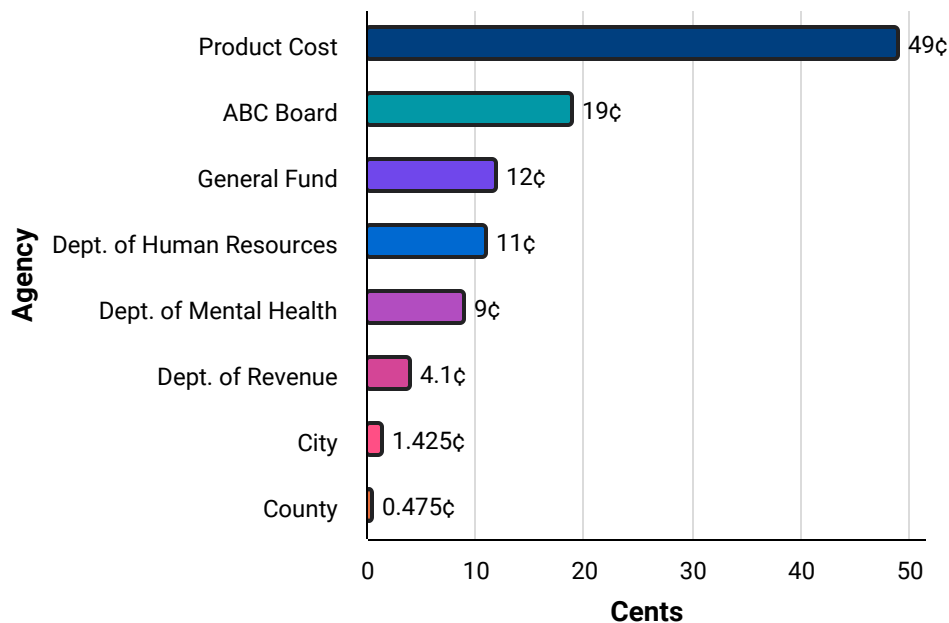
ABC Operations Division Director
Jarrod Jones

Logistics Division Director
Lance Kelley

Product Management Division Director
Mike Henby



Where does the money go?



For each retail dollar spent on the shelf price of a bottle of liquor in an ABC State Store, there is a 6% Sales Tax added. Funds from this sale are distributed to several different accounts. This in turn reduces the tax burden on the citizens of Alabama in general; providing dollars to the State General Fund, social & medical programs through the Department of Human Resources and Department of Mental Health, education, local budgets, tax administration and regulation, and statewide law enforcement.

For each \$1.00 of a purchase plus \$0.06 Sales Tax, funds are distributed as follows:

- Cost of Product 0.47
- ABC Board 0.12 *
- State General Fund (GF) 0.14 **
- Department of Human Resources (DHR) 0.11 **
- Department of Mental Health (DMH) 0.09 **
- State Sales Tax 0.04
- City Sales Tax 0.06
- County Sales Tax 0.02
- Total 1.06

* ABC funds not spent for operations each year are distributed to the funds listed above as required by state law.

** Funds are reduced by TVA Supplemental Distribution to Non-Served Dry Counties as required by Act 2010-135.

Educational Efforts

Under Age, Under Arrest

The ABC Board's school-based, educational and public awareness program set several program records in FY 2023. Over the last school year, the anti-underage drinking presentation was offered 157 times, on 137 different school campuses, to more than 28,000 students.

Since the Under Age, Under Arrest program was created in 2013, more than 203,000 middle, junior high and high school students have participated.

The initiative targets underage Alabamians, from 4th-grade through college age, and teaches the dangers, social costs and legal consequences of underage and binge drinking. The ABC Board also offers students an essay, video and poster contest, provides electronic and printed materials, a social media campaign, and coordinates with media across the state to highlight the causes and negative impacts of underage drinking.

We proudly partner with anti-drinking organizations, including Mothers Against Drunk Driving (MADD), Students Against Destructive Decisions (SADD) and American Character Builders, to assist school counselors and administrators in spreading the message about the dangers of underage drinking and other illegal drug use. The campaign also utilizes the expertise of the Alabama Law Enforcement Agency, state health and education agencies, substance-abuse treatment providers, local law enforcement, children's groups, colleges, businesses, and faith-based organizations.

Thanks in part to a grant from the National Alcoholic Beverage Control Association, the Alabama ABC Board is able to provide this educational and public awareness program to Alabama schools free of charge.



Product Management Division

The Product Management Division is responsible for the pricing, purchasing, warehousing, transportation, distribution, merchandising, stores, and sales of liquor products for the state. Product Management serves as the wholesaler for distilled spirits within the state. With a staff of 27 central office employees, 79 warehouse employees, and 637 store employees, product management strives to maintain a pleasant shopping environment for adult consumers. Our sales staff is trained to serve the consumer and prevent unlawful sales.

Stores - Operates 158 retail and 10 wholesale outlets in areas of the state where the sale of alcoholic beverages has been approved. Locations selected must be convenient to the public and licensees and, provide a safe and satisfactory shopping experience for adult consumers who purchase alcoholic beverages. Over the past year the ABC remodeled 15 stores and relocated 3. The changes included a new wholesale only store in Madison. In addition, the ABC opened a new wholesale-only store located in Montgomery. The wholesale only stores in Opelika and Tuscaloosa were expanded and remodeled to enhance the wholesale shopping experience. ABC has plans to open 3 additional wholesale-only stores and will expand and renovate 2 more existing wholesale-only stores in the upcoming year.

Pricing - Product Management records and manages all price quotations on a quarterly basis. Recently, Product Management changed the methods of processing price quotations by using a system created by the National Alcoholic Beverage Control Association, which allows online price quotations.

Purchasing - Product Management manages all shipments of alcoholic beverages to 158 retail and 10 wholesale outlets on a weekly basis. P.M. coordinates the loading of trucks with the ABC Warehouse, working with ABC stores to keep inventory at the most efficient levels, eliminating outages and overstocking of merchandise.

Warehousing - The ABC Warehouse ships and receives approximately 18,000 cases of liquor products to state operated retail and wholesale outlets daily. The Board maintains a warehouse inventory of approximately 400,000 cases year-round and ships roughly 3.9 million cases annually.

Transportation - Product Management directs the ABC transportation contract carrier to efficiently ship and deliver merchandise to ABC Stores daily. The Product Management division also monitors and schedules all inbound merchandise.

Product Management Division

Distribution/Wholesale - Product Management evaluates products to ensure customers have adequate selection and maintains the distribution network to supply all ABC Stores. Each ABC outlet's inventory is replenished once a week. P.M. has established two new forms of coding to identify cases more effectively: one is all Value-Added Packs, i.e. gift sets, and the other is wholesale items that can be sold to licensees by the bottle. Product Management, with the help of the IT division, has created a new special-order process that allows special order items to be ordered and delivered with a turnaround time as little as one week.

Merchandising - Coordinates all merchandising efforts in 168 ABC retail and wholesale outlets including shelf management and display locations in the stores. Merchandising has also implemented a Select Barrel Program to highlight the 300+ barrels that are hand selected by Product Management for distribution in the retail outlets. Allocated Product Distribution – For 5 years the ABC has held our Annual Whiskey Release. Due to the popularity of our Sweepstakes method of line management, we have enhanced the monthly releases with a Quarterly Sweepstakes event. The first event saw 17,000 Alabamians register for a chance to win a spot in line at one of the 22 locations statewide.



Licensing and Compliance Division

As the primary state agency tasked with the regulation of alcoholic beverage, tobacco, alternative nicotine products, and electronic nicotine delivery system laws in the State of Alabama, the Alabama ABC Board Licensing and Compliance Division is responsible for the issuance and renewal of all ABC Licenses and Permits, as well as performing the administrative regulatory functions of the Board. Since its formation in January of 2015, the Licensing and Compliance Division has doubled in growth from approximately 30 employees located throughout the state to a total of 63 today. These positions are funded by ABC operating accounts, grants, special appropriations, and do not require funding from the State General Fund. Specific responsibilities of the Licensing and Compliance Division include:

ALCOHOL

- Issues, regulates, and investigates Alcoholic Beverage Licenses for all locations in the state selling alcoholic beverages.
- Alcohol investigations include the illegal manufacture, possession, transportation, or sale of alcoholic beverages, and minor access/possession. Federal grant funding through the U.A. Department of Justice and Alabama Department of Economic and Community Affairs allows additional man hours and resources for ALEA Agents to concentrate on underage drinking. As a result of hard work and continued efforts, the rate at which minors have access to alcoholic beverages through retail locations has declined, as reflected by our Minor Compliance Check Non-Compliance Rate which decreased substantially over the past decade. This function is now performed by law enforcement agencies, with coordination and monitoring by the ABC Board.
- Civilian ABC Licensing and Compliance Inspectors are responsible for application investigations, administrative inspections, issuing administrative citations, investigating complaints made by citizens, and responding to any other alcohol/tobacco related questions and/or issues. In addition, the civilian inspectors are responsible for administering the Responsible Vendor Program.
- Responsible for approving all beer and wine labels that are sold within or shipped into the State of Alabama. Also responsible for approving all beer and wine ads and promotions disseminated in the State of Alabama.
- Issues licenses and regulates the direct shipment of wine to consumers from inside and outside of the State.
- Issues licenses and regulates the delivery of alcoholic beverages in the State.

Licensing and Compliance Division

TOBACCO

- Issues, regulates, and investigates Tobacco Permits for all locations in the state that sell tobacco, tobacco products, electronic nicotine delivery systems, and alternative nicotine products.
- Coordinates tobacco investigations including the sale of, possession by, and use of tobacco products by minors. Federal grant funding through the U.S. Food & Drug Administration and Alabama Department of Public Health allows additional man hours and resources for ALEA Agents to concentrate on underage tobacco use. Additional legislative appropriations from the Children First Trust Fund through the Alabama Department of Children's Affairs, help to cover the cost of regulating and enforcing tobacco sales. Tobacco Minor Compliance Checks, required under federal SYNAR legislation, protects approximately \$40 million in federal funding for the Alabama Department of Mental Health. As a result of hard work and continued efforts, the rate at which minors have access to tobacco, tobacco products, electronic nicotine delivery systems, and alternative nicotine products through retail locations has decreased substantially.
- Serves as the chair for the quarterly Tobacco Advisory Board Meetings, which were established to monitor the implementation of tobacco laws and includes representation from the Office of the Governor, the Office of the Attorney General, the Senate as appointed by the Lieutenant Governor, the House of Representatives as appointed by the Speaker of the House of Representatives, Alabama Law Enforcement Agency, Alabama Department of Mental Health, Alabama Department of Public Health, Alabama ABC Board, as well as the Alabama Oilmen's Association and Alabama Convenience Store Operators as appointed by the Governor.
- Maintains online training pertaining to the legal sale and service of tobacco, tobacco products, electronic nicotine delivery systems, and alternative nicotine products through the Alabama ABC website. This training is available to all tobacco permit holders, their employees, and any other organization or individual interested in learning about the legal sale and service of nicotine. Also maintains a centralized location on the Alabama ABC website that includes links and references to tobacco laws and regulations found in Title 28 Code of Alabama and ABC Rules and Regulations, as well as links to the Alabama Department of Revenue's ENDS Directory, and tobacco content provided online by the U.S. Food and Drug Administration.
- Is responsible for ABC Commission Hearings which allow licensees and applicants the opportunity to appeal certain license application denials, citations, and any other matter deemed appropriate.
- Regularly educates applicants, licensees, and the public on Title 28 Code of Alabama and AL ABC Rules and Regulations. This includes education through the application and inspection processes, as well as meeting with local governing authorities, law enforcement, licensee groups and organizations, and attorneys to discuss alcohol laws, regulations, and licensing criteria to help tailor licensure to their needs.



Licensing and Compliance Division

ADDITIONAL DUTIES

- Conducts the Operation Save Teens program to schools regularly, which aims to educate students throughout Alabama on the dangers of drug, nicotine, and alcohol abuse.

- Monitors a toll-free hotline and email inbox to which the public can submit complaints regarding licensed/permitted locations or criminal activity. 1-800-327-7341 * ABCBoard–Enforcement@abc.alabama.gov

Licensing and Compliance Stats FY 2022-2023

18,039 Alcohol Licenses

8,530 Tobacco Permits

Administrative Compliance Inspections

Alcohol 4,601

Tobacco 4,078

Assists

Alcohol 858

Tobacco 499

Complaints Closed 190

Citations

Alcohol 1,311

Tobacco 377

Other Activities/Investigations 2,843



Licensing and Compliance Division

Annual Tobacco Report FY 2022-2023

Tobacco Permits Issued by Retail Outlet Type

Convenience Store	4,413
Supermarket	495
Drug Store	146
Restaurant	179
Liquor/Package Store	827
Department/Discount Store	1,222
Liquor Lounge/Club	370
Industry	1
Canteen/Snack Bar	36
Tobacco Store	464
Hotel/Motel	19
Specialty Retailer of ENDS	139
Other	219
Total	8,530

Tobacco Compliance Checks by Retail Outlet Type FY 2022-2023

Retail Outlet Type	Total Complete	Minor Sales Cases	Non-Compliance Rate
Convenience Store	3,212	219	6.80%
Supermarket	355	6	1.70%
Drug Store	132	1	0.76%
Restaurant	79	0	0.00%
Liquor Package Store	531	8	1.50%
Department/Discount Store	903	21	2.30%
Liquor Lounge/Club	115	1	0.87%
Industry	0	0	0.00%
Canteen/Snack Bar	14	0	0.00%
Tobacco Store	361	39	10.80%
Hotel/Motel	6	6	0.00%
Specialty Retailer of ENDS*	76	5	7%
Other	95	0	0.00%
TOTAL	5,879	300	5.10%



Licensing and Compliance Division

State License Activity FY 2022-2023

Liquor	
Lounge Liquor Retail – Class I	588
Lounge Liquor Retail – Class II (Package)	896
Restaurant Retail Liquor	2,561
Club Liquor – Class I	105
Club Liquor – Class II	96
Special Events Retail – 7 Days or Less	263
Special Events Retail – 30 Days or Less	5
Special Retail – More than 30 Days	520
Retail Common Carrier	11
TOTAL	5,045

Beer	
Retail Beer	588
Retail Beer (Off-Premises Only)	5,574
Brewpub	23
TOTAL	6,301

Wine	
Retail Wine (On or Off-Premises)	591
Retail Beer (Off-Premises Only)	4,975
Wine Festival Participant	28
Wine Festival	5
Wine Fulfillment Center	9
Additional Wine Fulfillment Center	15
Direct Wine Shipper	238
TOTAL	5,861

State License Activity FY 2022-2023 continued

Other Licenses	
Liquor Wholesale	18
Wholesale Beer Only	4
Wholesale Table Wine Only	12
Wholesale Table Wine & Beer Combined	33
Warehouse License	6
Additional Warehouse Wine, Beer, or Both	1
Manufacturer	239
Importer	256
International Motor Speedway	1
Delivery Service	13
Hospitality Management Program	1
Non-Profit Tax Exempt	248
TOTAL	832

Responsible Vendor Certifications	
Responsible Vendor Program One	1,230
Responsible Vendor Program Two	1,059
TOTAL	2,289

Responsible Vendor Program

The Responsible Vendor Program (RVP) was implemented in October of 1990 and operates as part of the Licensing and Compliance Division. The Alabama Legislature passed the Alabama Responsible Vendor Act with the intent of eliminating the sale of alcoholic beverages to, and consumption of alcoholic beverages by, underage persons, as well as the reduction of accidents, injuries, and deaths in the state related to intoxication.

The Alabama Responsible Vendor Program is a voluntary program that allows licensees to become certified through the Alcoholic Beverage Control Board. Alabama's program requires the licensee to train all employees who are involved in the management, sale and/or service of alcoholic beverages. This training includes Alabama alcoholic beverage laws, legal age determination, civil and criminal penalties, and risk-reducing techniques. Licensees who voluntarily join the program are also required to establish policies ensuring legal, responsible sales and to train employees in these policies.

Licensing and Compliance Division

Responsible Vendor Program continued

The Alabama Responsible Vendor Program establishes guidelines required for licensees to be certified into the Program. RVP approves courses for private course providers that want to market their services to ABC licensees. Additionally, licensees have the option of creating and submitting their own course for approval. Currently, the Responsible Vendor Program has approximately 185 approved courses.

Licensing and Compliance Inspectors' RVP-related responsibilities consist of: Conducting RVP inspections, monitoring and assisting licensees with training, and assisting corporations and independent companies that are trying to obtain course approval. They also make presentations to schools, colleges, civic groups, and organizations regarding the dangers associated with underage drinking.

Responsible Vendor Program Information FY 2022-2023:

Certifications	2,276
Attendees for Education Presentations on Alcohol/Tobacco	314
Inspections	2,100
RVP approved courses	185



Administration

Administrative

Provides daily operations services to the Administrator and Assistant Administrator including preparation and documentation for Board meetings, internal and external communications, real estate management, legislative liaison, legal counsel and central office/warehouse security.

Finance & General Services

The Finance & General Services Division is responsible for the certification, reconciliation and dispersing of all funds generated by the ABC Board, including sales taxes, excise taxes, license fees as well as profits (when applicable), to various state agencies, the state general fund, cities and counties. These distributions are all performed within the guidelines of spending authority granted by the State legislature and generally accepted accounting principles. The funds are generated mainly through the sales of alcoholic beverage to both retail and wholesale customers. Funds are also generated through beer taxes, wine taxes, license fees, sales taxes, fines and penalties.

Finance & General Services also is responsible for the purchasing and payment of all goods and services procured by the ABC Board. The Division is authorized to administer the funds received by the ABC Board through the Children's First Trust Fund tobacco settlement. Additionally, this division is responsible for the creation and implementation of department budgets and operations plans, all property inventory, procurement and shipping of stores supplies as well as Fleet Management, and mail room operations.

Human Resources

The ABC Human Resources Division is responsible for the control of appointment, transfer, promotion, performance, and separation of all employees of the ABC Board. This includes responsibility for staffing, maintaining employee records, risk management, complaint resolution, performance management, payroll and benefits, training and education, and employee discipline.

While doing so, the Human Resources Division works to ensure that personnel actions are aligned with ABC Board Policies and Procedures, State Personnel Board Rules, Merit System laws, and state and federal regulations. The current emphasis of the Human Resources Division is on succession planning; continued participation in innovative recruitment and staffing strategies; and improved employee engagement for retention to the benefit of our employees and agency operations.

Facilitating people and change management for a uniquely diversified employee workforce across agency divisions, the Human Resources Division works continuously to engage each employee as a customer, with integrity, fairness, and respect each day.

Information Technology

Information Technology (IT)

The mission of the Information Technology (IT) Division is to provide strategic IT vision, leadership, and enterprise solutions to the Alabama Alcoholic Beverage Control Board central office, stores, and warehouse personnel. The below are major projects the IT Division worked on during FY 2022-2023.

ABC Sweepstakes

The Information Technology team re-engineered the sweepstakes software to take advantage of new technology and more efficient means of processing sweepstakes entries. In addition to increased efficiency, the new software applies weighting to different factors so duplicate entries can more easily be identified and algorithms ensure the selection process is completely random. This effort has afforded ABC the opportunity for Information Technology to notify sweepstakes registrants of their status (Win -or- Lose), in less than ½ the time of previous years.

Direct Delivery Store (DDS)

The Direct Delivery Store (DDS) is using the first version of the DDS mobile scanner application that loads order details from the ABC Board ERP system and allows warehouse personnel to pick product against the order. Functionality is built into the mobile application to increase accuracy in picking orders and the use of a newly developed online portal allows for the chain of custody tracking for cases fulfilling licensee orders. Both technologies are in use and are critical to the fulfillment and delivery of product to DDS licensees.

SANA Online Wholesale Ordering

The Information Technology Division embarked on a project with SANA and Accenture to upgrade the online ordering system for the agency to the new SANA Cloud. This move provides better security for the online data, more efficient processing of orders, and the ability for Information Technology personnel to make changes to the interface without the use of custom code or large development projects. To date, SANA online ordering has processed close to 1.5 million licensee orders through the system.

Licensing & Compliance

The Licensing and Compliance division kicked off a project for a new licensing system. The system will replace an antiquated home-grown version with disparate functions belonging to different vendors. The new system will be one complete system from start to finish with all business functions contained in one system with one vendor support. Functionality ranges from the initial request of a license through obtaining approval and getting a license issued. The collection of data for the licensing process will reduce time and effort and eliminate numerous manual processes.

Allocated Product Releases

Information Technology has created website content for allocated product releases scheduled by ABC Product Management division. The content includes the monthly, quarterly, and annual release programs along with a limited release calendar providing key product release dates for each month throughout the year.



Tax & Trade Practices

Tax & Trade Practices

The Tax and Trade Practices Division is responsible for the examination of the administrative, regulatory, and taxation functions of the Board's brewpub, importer, manufacturer, warehouse and wholesaler licenses. These particular licensees routinely engage in complex operational functions and financial transactions. In recent years, legislation allowing additional operational activities for manufacturers and brewpubs has increased the licensee's organizational and financial complexity. Additionally, the Division conducts internal audits of ABC retail and wholesale stores, as well as the Board's central warehouse.

The Tax and Trade Practices Division's regulatory roles and responsibilities include, but are not limited to:

- Provides assurances that approximately \$72 million in beer, wine, and liquor taxes are paid accurately, timely and completely by licensed brewpubs, manufacturers and wholesalers.
- Provides brewpub, importer, manufacturer and wholesaler license types with various reporting structures for the licensee's sales, production and taxation.
- Provides assurances that manufacturers and brewpubs are reporting alcohol production in accordance with Federal Regulations, Title 28, Code of Alabama (1975) and the Alabama Administrative Code.
- Provides assurances that complex operational functions and financial transactions are performed in accordance with Federal Regulations, Title 28, Code of Alabama (1975) and the Alabama ABC Board Administrative Code.
- Collaborates with the Licensing and Compliance Division by assisting with consultations for potential and existing brewpub, importer, manufacturer, warehouse and wholesaler licensees.
- Participates in ABC Board Commission Hearings regarding administrative citations and appeals that result from the Division's examinations.

5-Year ABC Board Net Revenues All Funds (unaudited)

	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
General Fund	\$136,867,121.06	\$130,576,858.72	\$133,669,565.71	\$113,531,318.27	\$101,195,654.69
Dept. of Human Services	\$87,981,002.94	\$84,466,007.12	\$82,235,463.27	\$72,466,369.08	\$65,787,019.97
Dept. of Mental Health	\$66,635,067.13	\$63,417,765.81	\$60,860,189.95	\$53,376,170.97	\$47,388,207.19
Education Trust Fund	\$22,025,707.89	\$22,855,258.20	\$23,776,854.39	\$22,087,592.81	\$22,441,155.34
Dept. of Revenue	\$22,247,186.44	\$21,407,534.77	\$21,051,167.87	\$19,953,157.19	\$18,410,941.00
Cities and Counties	\$15,579,090.23	\$14,821,074.61	\$15,302,787.87	\$15,702,032.72	\$14,177,232.77
Alabama Law Enforcement Agency (ALEA)	\$16,895,692.00	\$16,895,692.00	\$16,895,695.00	\$16,895,695.00	\$16,895,695.00
Total Resources Generated	\$368,230,867.69	\$354,440,191.23	\$353,791,724.05	\$314,012,336.04	\$286,295,905.97

Profits Distribution	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
50% General Fund	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
19% Dept. of Human Resources	\$380,000.00	\$380,000.00	\$380,000.00	\$380,000.00	\$380,000.00
10% Wet Counties	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
1% Wet Counties	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
20% Cities	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00
Wet Municipalities	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
85% General Fund	\$8,903,537.22	\$7,754,421.30	\$14,739,680.20	\$5,598,648.88	\$4,519,319.56
6.25% Wet Counties	\$654,671.85	\$570,178.04	\$1,083,800.02	\$411,665.36	\$332,302.91
3.75% Dept. of Human Resources	\$392,803.11	\$342,106.82	\$650,280.01	\$246,999.22	\$199,381.75
3.75% Wet Counties	\$392,803.11	\$342,106.82	\$650,280.01	\$246,999.22	\$199,381.75
1.25% Cities	\$130,934.37	\$114,035.61	\$216,760.00	\$82,333.07	\$66,460.58
TOTAL	\$12,674,749.66	\$11,322,848.58	\$19,540,800.23	\$8,786,645.74	\$7,516,846.55



Statement of Operations (unaudited)

Revenues	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
Retail Sales	393,552,032.56	378,655,555.60	372,394,130.20	352,251,777.65	352,251,777.65
Wholesale Sales	360,042,079.70	338,472,777.30	316,921,625.77	256,907,953.01	256,907,953.01
Military Sales	8,846,701.46	7,304,502.41	7,571,183.26	7,866,834.68	7,866,834.68
Total Sales	762,440,813.72	724,432,835.31	696,886,939.23	617,026,565.34	617,026,565.34
Embedded Taxes-Title 28	215,576,670.90	205,093,879.42	197,018,048.39	173,683,077.04	173,683,077.04
Sales Taxes	22,247,186.44	21,407,534.77	21,051,167.87	19,953,157.19	19,953,157.19
County Taxes	693,644.14	637,131.27	647,512.06	581,823.47	581,823.47
Net Sales	523,923,312.24	497,294,289.85	478,170,210.91	422,808,507.64	422,808,507.64
Cost of Goods Sold	377,684,574.98	362,188,008.64	338,485,110.82	300,445,188.03	300,445,188.03
Gross Margin	146,238,737.26	135,106,281.21	139,685,100.09	122,363,319.61	122,363,319.61
5% Markup General Fund	37,174,743.08	35,273,916.25	33,814,235.79	29,877,482.28	29,877,482.28
Total Operating Revenues	109,063,994.18	99,832,364.96	105,870,864.30	92,485,837.33	92,485,837.33

Other Revenues	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
Private Table Wine Liter Taxes	14,184,218.75	12,638,029.33	18,615,171.63	14,904,291.05	13,639,152.90
Class II Table Wine - \$2.42 Taxes	1,107,116.13	410,291.11	123,167.30	116,883.93	141,819.16
Publication, Statistics Sales	4,500.00	5,400.00	6,300.00	1,800.00	3,600.00
Salvaged Equipment	28,312.82	0.00	13,753.25	1,190.16	5,375.18
Salvages other than Equipment	82,115.00	57,252.50	54,240.00	39,210.00	76,169.00
Public Service, Import Income	67,931.85	83,490.24	87,981.74	77,141.22	47,895.04
Misc. Income	52,740.39	54,647.22	30,477.06	20,402.29	29,283.17
Prior FY Accrual Adjustment	0.00	0.00	0.00	0.00	0.00
Responsible Vendor Fees	9,270.00	14,572.00	7,910.00	39,305.00	116,480.00
Bailment Fees	2,943,462.07	2,884,460.02	2,626,625.07	2,398,439.34	2,327,414.74
Grant Income	60,000.00	120,000.00	60,000.00	0.00	60,000.00
Insurance Recoveries	0.00	0.00	0.00	0.00	0.00
Total Other Revenues	18,539,667.01	16,268,142.42	21,625,626.05	17,598,661.99	16,447,189.11
Total Available Revenues	127,603,661.19	116,100,507.38	127,496,490.35	110,084,449.32	103,689,312.27

Statement of Operations (unaudited)

Expenditures	FY 22-23	FY 21-22	FY 20-21	FY 19-20	FY 18-19
Disposal of Equipment	0.00	0.00	0.00	0.00	0.00
Store Expenses	67,405,981.01	60,586,913.95	63,131,932.89	61,155,560.22	55,648,184.05
Warehouse Expenses	8,024,989.21	6,114,482.01	6,018,353.81	5,517,532.52	5,074,363.68
Administrative Expenses	14,459,453.91	13,304,972.99	14,836,165.93	11,054,865.45	12,559,021.92
Licensing & Compliance	5,199,333.32	4,991,134.82	4,446,917.40	4,275,761.05	3,667,789.33
ALEA Transfers	16,895,692.00	16,895,695.00	16,895,695.00	16,895,698.00	16,895,692.00
Total Expenditures	111,985,449.45	105,893,198.77	105,329,065.03	98,899,414.24	93,845,050.98
Net Revenues for Distribution	12,674,749.67	11,322,848.59	19,540,800.24	8,786,645.74	7,516,846.55



License Fees, Filing Fees, Transfer Fees & Penalties Generated FY 2022-2023

License Fees Transferred to General Fund	Amount Distributed
Lounge Retail Liquor - Class I	153,000.00
Restaurant Retail Liquor	639,600.00
Club Liquor - Class I	28,800.00
Club Liquor - Class II	61,500.00
Liquor Wholesale	10,000.00
Retail Common Carrier	900.00
Manufacturer	114,500.00
Lounge Retail Liquor - Class II	181,500.00
Retail Table Wine	76,650.00
Retail Table Wine Off Premise	477,000.00
Wholesale Table Wine	5,500.00
Wholesale Table Wine & Beer	20,250.00
Brewpub	24,000.00
International Motor Speedway	0.00
Retail Beer	88,800.00
Retail Beer Off Premise	499,050.00
Wholesale Beer	1,650.00
Warehouse	1,000.00
Additional Warehouse	200.00
Special Events Retail	27,300.00
Special Retail 30 Days or less	500.00
Special Retail More than 30 days	120,000.00
Importer	133,000.00
Direct Wine Shipment/Direct Delivery	37,850.00
Total Distribution	\$2,702,550.00

Other License Fees Transferred to General Fund	Amount Distributed
Application Filing Fee	85,795.00
License Transfer Fee	32,220.00
Penalties	684,305.00
Total Distribution	802,320.00

Detailed Distribution to Cities and Counties – FY 2022-2023

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
AUTAUGA		112,749.63		
	PRATTVILLE		8,140.34	120,889.97
BALDWIN		112,749.63		
	BAY MINETTE		863.40	
	DAPHNE		3,059.72	
	FAIRHOPE		13,058.87	
	FOLEY		5,154.24	
	GULF SHORES		2,179.93	
	ORANGE BEACH		13,635.62	
	ROBERTSDALE		1,368.65	
	SPANISH FORT		3,026.54	155,096.60
BARBOUR		112,749.63		
	CLAYTON		173.60	
	EUFAULA		2,514.56	115,437.79
BIBB				
	BRENT		1,426.68	1,426.68
BLOUNT		112,749.63		
	ONEONTA		2,008.96	114,758.59
BULLOCK		112,749.63		
	UNION SPRINGS		398.56	113,148.19
BUTLER		112,749.63		
	GREENVILLE		1,883.13	114,632.76
CALHOUN		112,749.63		
	ANNISTON		3,129.34	
	JACKSONVILLE		2,613.07	
	OXFORD		4,516.43	
CHAMBERS		112,749.63		
	CLANTON		872.34	113,088.29
CHOCTAW		112,749.63		
	BUTLER		338.66	113,088.29



Detailed Distribution to Cities and Counties – FY 2022-2023

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
CLARKE				
	JACKSON		2,053.36	2,053.36
CLAY				
	LINEVILLE		672.60	672.60
CLEBURNE		112,749.63		
	HEFLIN		205.32	112,954.95
COFFEE				
	ENTERPRISE		6,249.49	6,249.49
COLBERT		112,749.63		
	MUSCLE SHOALS		23,369.56	
	SHEFFIELD		521.30	136,640.49
CONECUH		112,749.63		
	EVERGREEN		223.92	112,973.55
COOSA		112,749.63		112,749.63
COVINGTON		112,749.63		
	ANDALUSIA		1,921.03	144,670.66
CRENSHAW		112,749.63		112,749.63
CULLMAN		112,749.63		
	CULLMAN		8,792.77	121,542.40
DALE		112,749.63		
	DALEVILLE		530.48	
	OZARK		2,764.74	116,044.85
DALLAS		112,749.63		
	SELMA		3,953.26	116,702.89
DEKALB		112,749.63		
	FT. PAYNE		2,595.77	115,345.40
ELMORE		112,749.63		
	MILLBROOK		2,532.80	
	TALLASSEE		760.78	
	WETUMPKA		2,876.89	118,920.10

Detailed Distribution to Cities and Counties – FY 2022-2023

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
ESCAMBIA				
	ATMORE		674.51	
	BREWTON		948.49	114,372.63
ETOWAH		112,749.63		
	ATTALLA		1,144.39	
	GADSDEN		8,148.21	
	RAINBOW CITY		2,172.43	124,214.66
FRANKLIN				
	RUSSELLVILLE		1,582.96	1,582.96
GENEVA				
	GENEVA		280.10	280.10
GREENE		112,749.63		
	EUTAW		233.46	112,983.09
HALE		112,749.63		
	GREENSBORO		663.51	113,413.14
HENRY		112,749.63		
	HEADLAND		642.09	113,391.72
HOUSTON		112,749.63		
	DOTHAN		10,523.35	123,272.98
JACKSON				
	SCOTTSBORO		3,183.02	3,183.02
JEFFERSON		112,749.63	136.28	
	ADAMSVILLE		2,180.89	
	BESSEMER		6,602.97	
	BIRMINGHAM		64,106.90	
	FAIRFIELD		2,836.18	
	FULTONDALE		4,041.75	
	HOMWOOD		4,446.24	

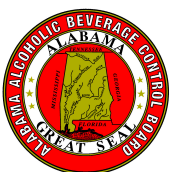


Detailed Distribution to Cities and Counties – FY 2022-2023

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
JEFFERSON				
	HOOVER		12,040.96	
	HUEYTOWN		3,923.19	
	MOUNTIAN BROOK		4,464.39	
	PINSON		2,737.29	
	TARRANT CITY		1,565.25	
	VESTAVIA HILLS		5,047.06	226,878.98
LAUDERDALE		112,749.63		
	FLORENCE		3,030.63	115,780.26
LEE	LEE	112,749.63		
	AUBURN		8,189.87	
	OPELIKA		12,958.07	133,897.57
LIMESTONE				
	ATHENS		3,122.51	3,122.51
LOWNDES		112,749.63		
	HAYNEVILLE		8.12	112,757.75
MACON		112,749.63		
	TUSKEGEE		1,538.97	114,288.60
MADISON		112,749.63	75.78	
	HUNTSVILLE		44,913.60	
	MADISON		11,977.91	169,716.92
MARENGO		112,749.63		
	DEMOPOLIS		2,441.62	
	LINDEN			115,191.25
MARION				
	WINFIELD		1,166.75	1,166.75

Detailed Distribution to Cities and Counties – FY 2022-2023

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
MARSHALL		112,749.63		
	ALBERTVILLE		3,470.94	
	GUNTERSVILLE		5,155.43	
MOBILE		112,749.63	142.34	
	CHICKASAW		2,065.61	
	CITRONELLE		446.54	
	MOBILE		34,248.17	
	MOUNT VERNON		256.21	
	PRICHARD		2,050.56	
	SARALAND		1,125.17	
	SEMMES		1,325.32	
MONTGOMERY		112,749.63		
	MONTGOMERY		37,784.10	
	PIKE ROAD		857.62	
MORGAN				
	DECATUR		13,391.34	
	HARTSELLE		2,001.40	
PERRY		112,749.63		
	MARION		210.96	
PICKENS				
	ALICEVILLE		430.54	
PIKE		112,749.63		
	TROY		3,974.79	
RANDOLPH		112,749.63		
	WEDOWEE		397.95	
RUSSELL		112,749.63		
	PHENIX CITY		2,442.23	115,191.86



Detailed Distribution to Cities and Counties – FY 2022-2023

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
SHELBY		112,749.63	177.49	
	ALABASTER		3,206.41	
	CALERA		3,256.45	
	CHELSEA		6,227.89	
	COLUMBIANA		764.85	
	HELENA		2,510.68	
	MONTEVALLO			
	PELHAM		9,949.63	138,843.03
ST CLAIR		112,749.63		
	ASHVILLE		165.50	
	MOODY		3,895.36	
	PELL CITY		5,811.79	
	SPRINGVILLE		1,612.07	124,234.35
SUMTER		112,749.63		
	LIVINGSTON		802.27	
				113,551.90
TALLADEGA		112,749.63		
	CHILDERSBURG		1,893.46	
	LINCOLN		1,416.24	
	SYLACAUGA		1,420.33	
	TALLADEGA		2,212.61	119,692.27
TALLAPOOSA		112,749.63		
	ALEXANDER CITY		5,124.91	117,874.54
TUSCALOOSA		112,749.63		
	NORTHPORT		3,721.01	
	TUSCALOOSA		13,477.72	129,948.36

Detailed Distribution to Cities and Counties – FY 2022-2023

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
WALKER				
	JASPER		7,096.72	7,096.72
WASHINGTON		94,444.53		94,444.53
WILCOX		112,749.63		
	CAMDEN		638.82	113,388.45
Grand Total		5,506,426.77	553,097.32	6,059,524.09

Beer Taxes Generated FY 2022-2023

GENERAL FUND	\$16,519,280.91
WET COUNTIES	\$5,506,426.77
HUMAN RESOURCES	\$11,012,853.95
EDUCATION TRUST FUND	\$22,025,707.89
GRAND TOTAL	\$55,064,269.52

Local Beer & Table Wine Tax FY 2022-2023

City of Brundidge	\$30,020.21
City of Selma	\$150,459.48
City of Troy	\$82,766.33
Cleburne Co.	\$42,114.58
Montgomery Co.	\$197,192.48
Pike Co.	\$284,871.65
GRAND TOTAL	\$787,424.73

Distribution of TVA In-Lieu-of Taxes Payment to Non-Served Dry Counties FY 2022-2023 (As required by Act 2010-135)

County	Amount
BIBB	\$ 346,391.00
BLOUNT	\$391,072.88
CLARKE	\$422,957.18
CLAY	\$330,704.25
COFFEE	\$506,894.58
FAYETTE	\$351,084.86
GENEVA	\$407,934.48
LAMAR	\$348,220.15
MARION	\$411,312.51
MONROE	\$374,955.94
PICKENS	\$379,609.89
WALKER	\$567,366.67
WASHINGTON*	\$50,103.71

*Washington Co. became wet effective Dec. 1, 2022.



Detailed Distribution to Cities and Counties – FY 2022-2023

County License Fees Collected and Distributed FY 2022-2023

AUTAUGA	4,576.00	MARENGO	6,775.00
BALDWIN	186,626.00	MOBILE	167,750.00
BARBOUR	8,400.00	MONTGOMERY	100,450.00
BULLOCK	4,475.00	PERRY	1,300.00
BUTLER	11,200.00	PIKE	16,825.00
CALHOUN	65,200.00	RANDOLPH	9,050.00
CHAMBERS	7,725.00	RUSSELL	14,750.00
CHILTON	17,950.00	SHELBY	123,375.00
CHOCTAW	6,300.00	ST CLAIR	26,825.00
CLEBURNE	4,650.00	SUMTER	4,375.00
COLBERT	16,175.00	TALLADEGA	36,300.00
CONECUH	4,950.00	TALLAPOOSA	19,500.00
COOSA	3,350.00	TUSCALOOSA	83,600.00
COVINGTON	9,025.00	WASHINGTON	1,900.00
CRENSHAW	3,525.00	WILCOX	5,625.00
DALE	9,925.00	Grand Total	1,681,814.00
DALLAS	11,825.00		
ELMORE	25,325.00		
ESCAMBIA	10,375.00		
ETOWAH	75,550.00		
GREENE	3,862.00		
HALE	4,625.00		
HENRY	1,750.00		
HOUSTON	50,850.00		
JEFFERSON	309,025.00		
LEE	59,950.00		
LOWNDES	3,100.00		
MACON	3,625.00		
MADISON	139,500.00		



Special Notes About Counties

Autauga Co. Allows Sunday Sales -City of Prattville - On-Premises, Sale draft beer – City of Prattville in Autauga and Elmore Counties (5-2014)

Baldwin Co. Specific Cities allows Sunday Sales – Loxley (9-2012)

Bibb Co. Wet City in Dry County – Brent (5-2010), Centerville (6-2010)

Blount Co. Wet City in Dry County – Oneonta and Blountsville (6-2014), Cleveland (11-2014)

Calhoun Co. Wet City in Dry County – Weaver (6-2014) allows Sunday Sales (June 2013)

Cherokee Co. Wet City in Dry County - Cedar Bluff (5-2005), Centre (11-2010) (Leesburg 11-11)

Chilton Co. Wet City in Dry County - Clanton (9-1987), Jemison (1-2010) Thorsby (2- 2011), Wet County (03-2016)

Clarke Co. Wet City in Dry County – Thomasville (8-2007), Jackson (5-2005) Grove Hill (12-2009)

Coffee Co. Wet City in Dry County - Elba and Enterprise (11-1984), New Brockton (6- 2010), Enterprise Draft (05-2014)

Coffee Co. Sale of draft or keg beer or malt beverage in New Brockton (4-2013) Colbert Co. Sunday Sales-City of Sheffield after 12 noon Restaurants and Motels Only (9-2007)

Colbert Co. Sell of draft beer: City of Sheffield, Littleville, Muscle Shoals, and Tuscumbia (6-09)

Cullman Co. Wet City in Dry County-City of Cullman (11-2010), Good Hope (8-2012)

Cullman Co. Sell of draft beer – City of Hanceville (5-2012)

Dale Co. No On-Premise Liquor License allowed outside of any city in Dale County Dale Co. City of Ozark Draft/Keg beer (8-2012)

Dale Co. City of Daleville allows Draft Beer sales inside city limits (8-2012)

Dallas Co. Sunday Sales (11-2012)

DeKalb Co. Wet City in Dry County - Ft. Payne (4-2005), Collinsville (7-2010)

Elmore Co. Sale of draft beer – City of Prattville (5-2014)

Fayette Co. Wet City in Dry County – City of Fayette (6-2010)

Franklin Co. Wet City in Dry County –Russellville (11-2010)

Geneva Co. Wet City in a Dry County- City of Geneva (5-2010), Samson & Slocomb (11-2010)

Greene Co. Allows Sunday Sales at dog track only Houston Co. Allows Sunday Sales for On-Premise Consumption after 1 P.M.

Jackson Co. Wet City in Dry County - Bridgeport & Scottsboro & Stevenson Jefferson Co. Allows Sunday Sales County-wide, all types

Lamar Co. Wet City in Dry County – Sulligent (11-2010)

Lauderdale Co. Wet City in Dry Co. - Florence and Sunday Sales on Premises (7-1984)

Lauderdale Co. Sell of draft beer - City of Florence (6-2007)

Lauderdale Co. Wet City in Dry County-Town of St. Florian (8-2008), Rogersville (2012)

Lawrence Co. Wet City in Dry County – Moulton & Town Creek (6-2010)

Lee Co. Allows Sunday Sales: County wide, all types,



Special Notes About Counties

- Limestone Co. Wet City in Dry County - Athens (9-2003)
- Lowndes Co. Allows Sunday Sales - All Types (6-2006)
- Macon Co. Allows Sunday Sales - All Types
- Madison Co. Allows Sunday Sales - All Types
- Marion Co. Wet City in Dry County – Haleyville (6-2010), Guin (7-2010)
- Marion Co. Wet City in Dry County - Hamilton and Winfield (8-2012)
- Marshall Co. Wet City in Dry County - Albertville (6-2004), Guntersville (1984), Arab (11-2008), and Boaz (2012)
- Mobile Co. Allows Sunday Sales - All Types
- Monroe Co. Wet City in Dry County – Frisco City, Monroeville (6-2005)
- Monroe Co. City of Monroeville sells draft beer
- Montgomery Co. Allows Sunday Sales - All Types
- Morgan Co. Wet City in Dry County - Decatur (1984), Priceville (2012)
- Morgan Co. City of Decatur sells draft beer and allows Sunday Sales
- Perry Co. Allows Sunday Sales- No Municipalities - All Types, Sale of draft beer (5- 2001)
- Pickens Co. Wet City in Dry County- Aliceville (6-2010), Reform (04-2014) Randolph Co. Wet County (11-2012)
- Russell Co. Allows Sunday Sales - Phenix City- All Types & No license issued within 500 ft of church in the county except the city of Hurtsboro
- Russell Co. Draft Beer in City limits of Phenix City (6-2003)
- Sumter Co. Allows Sunday Sales - City of York (8-2012)
- Tallapoosa Co Allows Sunday sales (Camp Hill only)
- Tuscaloosa Co. Allows Sunday sales – All Types - City of Tuscaloosa & Northport
- Walker Co. Wet City in Dry County – Jasper, Carbon Hill (12-10-09) & Dora (6-7-11)
- Washington Co. Wet City in Dry County – Chatom (6-2010)
- Wilcox Co. Allow Sunday Sales - County Wide - Off-Premise
- Winston Co. Wet City in Dry County – Haleyville (6-2010)

License Codes

- 010 – Lounge Retail Liquor (Class I)
- 011 – Lounge Retail Liquor (Class II/Package Sales Only)
- 020 – Restaurant Retail Liquor
- 031 – Club Liquor Retail (Class I Non-Profit)
- 032 – Club Liquor Retail (Class II Profit)
- 040 – Retail Beer (On or Off Premises Only)
- 050 – Retail Beer (Off Premises Only)
- 060 – Retail Table Wine (On or Off Premises)
- 070 – Retail Table Wine (Off Premises Only)
- 080 – Liquor Wholesale
- 090 – Wholesale/Beer Only
- 100 – Wholesale/Wine Only (24% or less)
- 110 – Wholesale Table Wine and Beer Combined
- 120 – Warehouse License
- 130 – Additional Warehouse (Wine, Beer, or Both)
- 140 – Special Events Retail
- 150 – Special Retail License (30 Days or Less)
- 160 – Special Retail License (More Than 30 Days)
- 170 – Retail Common Carrier
- 200 – Manufacturer (Liquor, Beer, and Wine)
- 210 – Importer (Liquor, Beer and Wine)
- 220 – Brewpub
- 230 – International Motor Speedway
- 240 – Special Event Non-Profit (Tax Exempt)
- 250 – Wine Festival
- 260 – Wine Festival Participant
- 300 – Hospitality Management Program
- 310 – Food or Beverage Truck
- 500 – Direct Wine Shipper
- 510 – Wine Fulfillment Center
- 520 – Additional Wine Fulfillment Center
- 530 – Delivery Service
- 800 – Off-Site Tasting Room Permit (Manufacturers Only)
- 990 – Tobacco/Alternative Nicotine Products/Electronic Nicotine Delivery Systems Permit





Alabama Alcoholic Beverage Control Board



2715



www.alabcboard.gov