



## 2023-2024 Annual Report

[www.alabcboard.gov](http://www.alabcboard.gov)





Curtis E. Stewart  
Administrator  
Randall A. Winkler  
Assistant Administrator



Alabama Alcoholic Beverage Control Board

Colonel Alan C. Spencer  
Board Chairman

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 located throughout Alabama, it gives me great pleasure to present to you the Alabama ABC Board 2023-2024 Annual Report.

Our mission of controlling the distillation, sale and distribution of alcohol in Alabama continues to be the primary and fundamental purpose of the Alabama ABC Board. This past year the agency operated approximately 170 ABC retail and wholesale stores, Licensing and Compliance offices, a central warehouse, and annexes in Montgomery. All properties were leased from private landlords which infused more than \$13 million into the Alabama economy.

After paying operating expenses, the ABC Board collected and distributed more than \$359 million to state and local governments while executing the Board's mandate to regulate alcoholic products, produce revenues, and educate Alabamians about the risks of alcohol and tobacco use.

We continually strive to provide citizens with a pleasant shopping experience in stores that are clean, well organized, and easy to access. Also, we ensure our warehouse operations run as efficiently as possible as it relates to staffing and automation.

Additionally, the ABC Board's Under Age Under Arrest program continues to break records. The statewide public awareness campaign that educates our youth of the dangers of alcohol and substance use held 138 programs at schools across the state and reached 33,000 middle school, high school and college students.

ABC Board employees are committed to effectively and efficiently carrying out the mission of the Alabama ABC Board 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

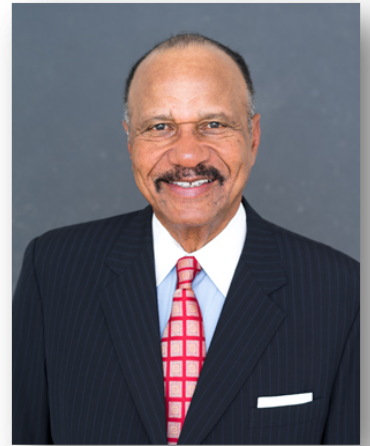
# Board Members



Col. Alan Spencer, Chairman  
Tuscaloosa



Melissa Morrisette  
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 Alabama ABC Board operates 170 ABC retail and wholesale 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 Alabama's citizens by licensing 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.



# 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

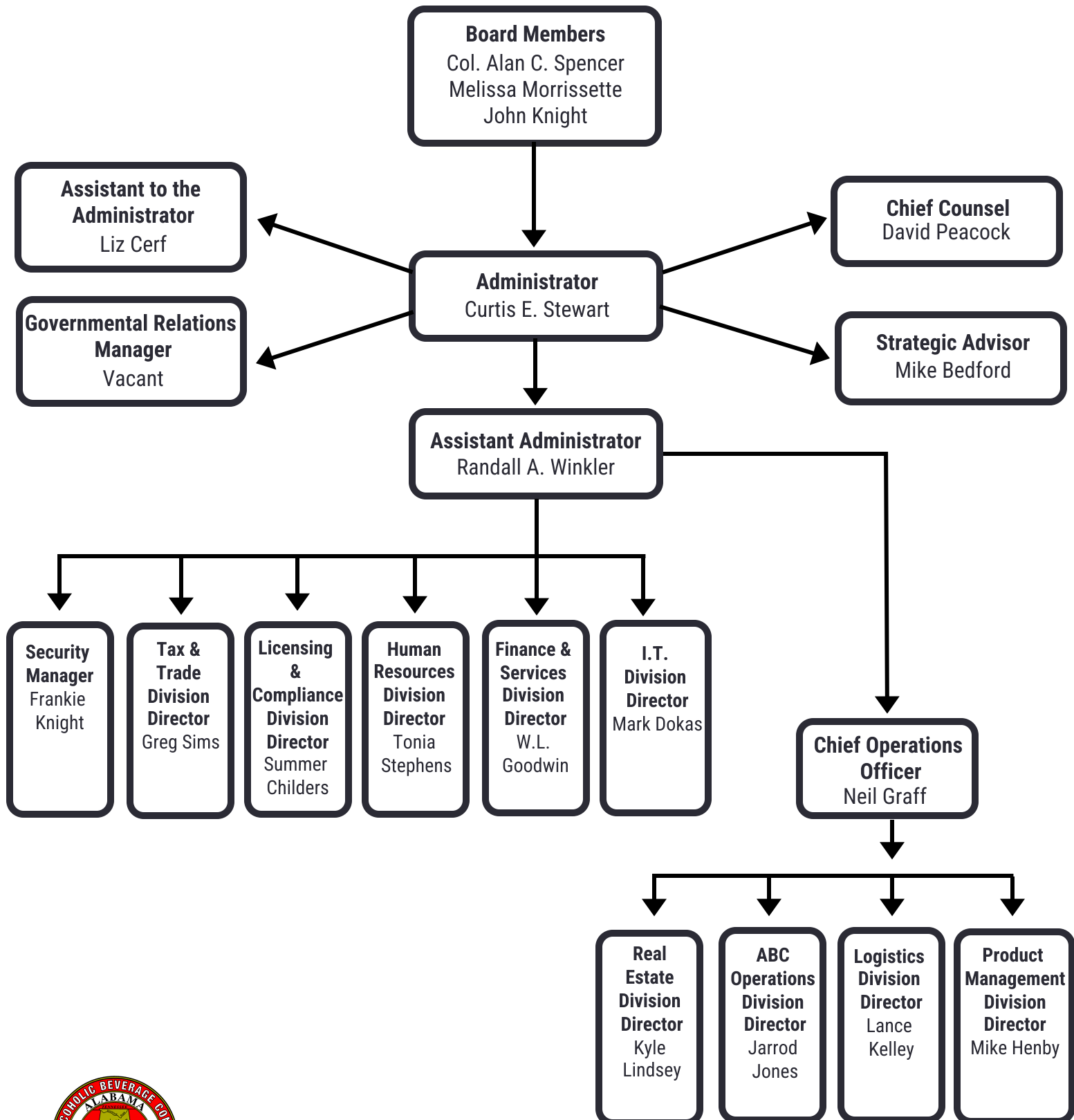
\*State Liquor taxes total 56% of cost & markup. The above bottle would generate income and taxes as follows:

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

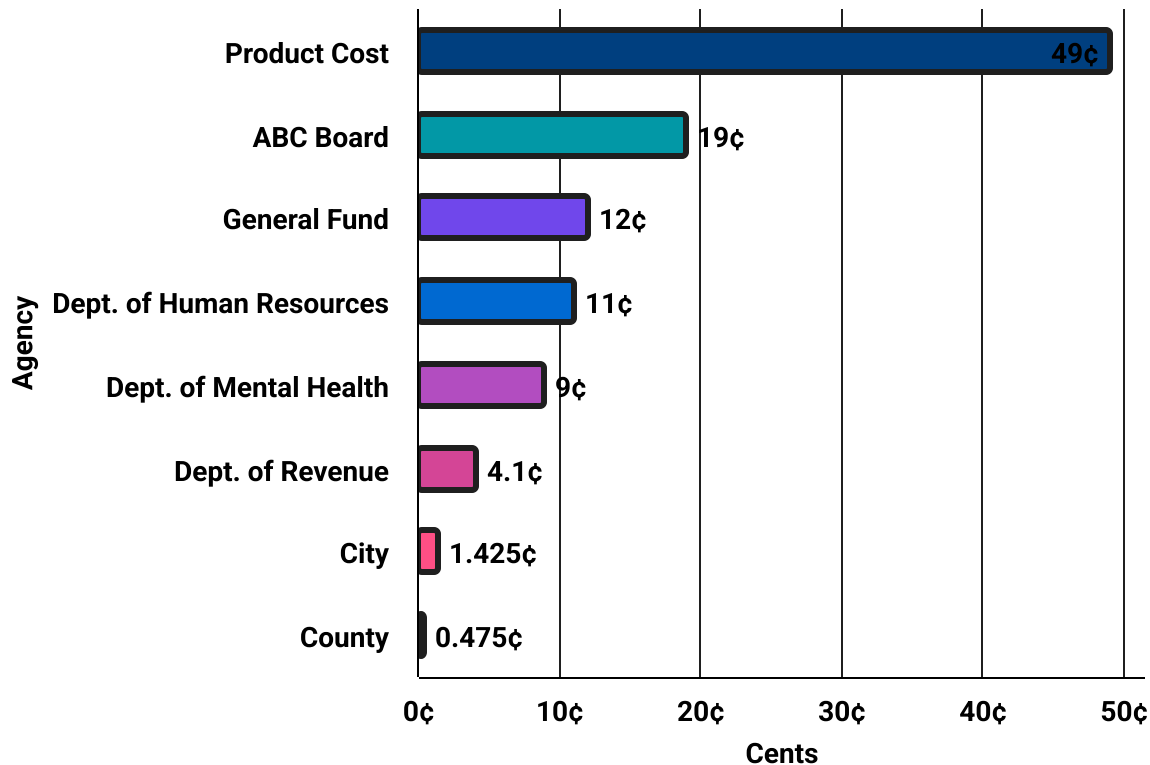
The ABC Board operates with a specific price structure to determine the sales price for liquor and fortified wine products. This illustration utilizes a hypothetical \$22.33 bottle price on the shelf. The ABC Board purchase price for this hypothetical bottle from the vendor is \$10.00. Included are the 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



# 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 Alabama ABC Board's school-based, assembly-style education program continues to be in high demand. During the 2023-2024 school year, the anti-underage drinking presentation was presented 146 times on 108 different school campuses to more than 32,500 students.

Since the Under Age, Under Arrest program was created in 2013, more than 260,000 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 facts 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 Alcohol 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 oversees the strategic planning and execution of pricing, procurement, warehousing, transportation, distribution, merchandising, retail operations, and sales of liquor products across the state. As the state's exclusive wholesaler for distilled spirits, the division ensures efficient supply chain management and regulatory compliance. The team comprises 27 central office personnel, 75 warehouse staff, and 637 retail employees, all dedicated to delivering a safe, efficient, and welcoming shopping experience for adult consumers. Sales personnel are professionally trained to uphold customer service standards while ensuring adherence to all applicable laws governing the sale of alcoholic beverages.

**Stores Operations** - The Alabama ABC Board operates 156 retail and 14 wholesale outlets strategically located in jurisdictions where the sale of alcoholic beverages is authorized while also implementing eligible licensee deliveries through our DDS location in Montgomery. Site selection prioritizes accessibility for both the public and licensed retailers, while maintaining a secure and customer-focused shopping environment for adult consumers.

During the past year, ABC completed renovations at 13 locations and relocated six stores to better align with service area needs. Key developments included the opening of a new wholesale-only warehouse in Robertsdales to support the expanding demand in the southern region. Additionally, work is underway to relocate and expand the primary wholesale facility in the Gulf Shores/Orange Beach area to accommodate the growing licensee base.

Upgrades to the wholesale-only stores in Opelika and Tuscaloosa were completed to enhance the wholesale customer experience. In retail operations, the Dadeville store was reopened in a new location as a smaller-format convenience store. Looking ahead, ABC plans to renovate and expand two additional wholesale-only locations in the coming year while adding a retail outlet in Thomasville.

**Pricing** - The Product Management Division oversees the quarterly recording and administration of supplier price quotations. Recently, the division adopted a digital quotation platform developed by the National Alcohol Beverage Control Association (NABCA), enabling streamlined online submissions, and enhanced operational efficiency. Additionally, the implementation of Depletion Allowance (DA) pricing has introduced six promotional pricing periods annually, during which suppliers may offer approved products to consumers at discounts of up to 15% below standard shelf pricing.

**Purchasing and Inventory Coordination** - The Product Management Division oversees the weekly shipment of alcoholic beverages to 156 retail and 14 wholesale outlets across the state. In collaboration with the ABC Warehouse, the division manages truck loading operations and works closely with store personnel to optimize inventory levels, minimizing both stockouts and overstock scenarios.

Product listings are reviewed on a triannual schedule—in January, May, and September—during which the Product Management team actively evaluates and researches new product submissions to introduce innovative spirits to the Alabama market. In addition, limited-time and one-time-buy offerings are assessed throughout the year to align with seasonal demand and nationally coordinated product launches.



# Product Management Division

**Warehouse Operations** - The ABC Warehouse facilitates the daily shipment and receipt of approximately 18,000 cases of liquor products to state-operated retail and wholesale locations. The Board maintains a consistent year-round inventory of roughly 400,000 cases and processes approximately 3.9 million case shipments annually.

**Transportation Management** - The Product Management Division oversees the daily coordination and execution of merchandise shipments to ABC retail outlets via the Board's contracted transportation carrier. Additionally, the division is responsible for scheduling and monitoring all inbound shipments to ensure efficient and timely delivery throughout the supply chain.

**Distribution and Wholesale Operations** - The Product Management Division ensures a comprehensive and consistent product assortment for both retail customers and licensees by managing and maintaining the statewide distribution network serving all ABC Stores. Each outlet receives weekly inventory replenishments, with ongoing evaluations of forecasting methods to optimize product availability and reduce supply gaps. In partnership with the IT Division, Product Management has also introduced a Customer Generated Purchase Order (CGPO) system. This innovation enables licensees to special order products not routinely stocked in ABC stores, with fulfillment and delivery achievable in as little as one week.

**Merchandising Operations** - The Merchandising Division oversees all merchandising activities across 171 ABC retail and wholesale locations, including strategic shelf placement and in-store displays designed to highlight seasonal promotions and introduce emerging brands to the Alabama market. Additionally, the division has implemented the Select Barrel Program, featuring more than 300 hand-selected barrels curated by Product Management for exclusive distribution in ABC retail outlets.

**Allocated Product Distribution** - For the past six years, the Alabama ABC Board has hosted Annual Whiskey Release Events to feature highly allocated, in-demand products acquired by the state. The inaugural event drew over 17,000 registrants vying for one of 150 available slots at eight regional locations. In 2024, the event reached a record-breaking 32,000 entries, underscoring strong consumer engagement. To build on this success, Product Management has introduced quarterly release events in 22 locations during the months of March, June, and September. Each event utilizes a randomized online entry system to select 50 winners per location, with individual releases consistently generating between 8,000 and 10,000 entries statewide—reflecting sustained demand for exclusive bourbon offerings.

**Business Development** - The Business Development Division is responsible for driving strategic growth through category management initiatives. Core functions include SKU optimization via a structured listing and delisting process, as well as the identification of emerging brands, categories, and trends influencing consumer demand. The team designs and implements shelf schematics and in-store category layouts that support premiumization across all ABC retail locations. Additionally, the division collaborates on distribution planning and inventory management to ensure efficient rollout and replenishment of both new and existing products.



# 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 maintaining the issuance and renewal of all ABC Licenses and Permits, as well as perform 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 62 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 the following:

## **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.
- Tobacco investigations include the sale, possession, 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.
- 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

- Presents the Operation Save Teens program to schools, which aims to educate students throughout Alabama on the dangers of drug, nicotine, and alcohol abuse.
- The Licensing and Compliance Division also monitors a toll-free hotline and email inbox to which the public can submit complaints regarding licensed/permitted locations or criminal activity. The public may reach the Licensing and Compliance Division at: 1-800-327-7341 - ABCBoard—Enforcement@abc.alabama.gov

## Licensing and Compliance Stats FY 2023-2024

18,568	Alcohol Licenses
8,705	Tobacco Permits

### Administrative Compliance Inspections

Alcohol	4,725
Tobacco	4,269

### Assists

Alcohol	844
Tobacco	641

Complaints Closed	229
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### Citations

Alcohol	1,009
Tobacco	270

Other Activities/Investigations	3,811
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# Licensing and Compliance Division

## Annual Tobacco Report FY 2023-2024

Tobacco Permits Issued by Retail Outlet Type	Total
Convenience Store	4,472
Supermarket	500
Drug Store	141
Restaurant	176
Liquor Package Store	889
Department/Discount Store	1,253
Liquor Lounge/Club	353
Industry	1
Canteen/Snack Bar	35
Tobacco Store	494
Hotel/Motel	19
Specialty Retailer of ENDS*	117
Other	255
<b>TOTAL</b>	<b>8,705</b>

## Tobacco Compliance Checks by Retail Outlet Type FY 2023-2024

Retail Outlet Type	Total Complete	Minor Sales Cases	Non-Compliance Rate
Convenience Store	3,055	187	6.10%
Supermarket	333	5	1.50%
Drug Store	85	0	0.00%
Restaurant	59	0	0.00%
Liquor Package Store	540	10	1.90%
Department/Discount Store	776	17	2.20%
Liquor Lounge/Club	97	0	0.00%
Industry	1	0	0.00%
Canteen/Snack Bar	15	0	0.00%
Tobacco Store	365	51	14.00%
Hotel/Motel	4	0	0.00%
Specialty Retailer of ENDS*	78	3	4.00%
Other	75	5	7.00%
<b>TOTAL</b>	<b>5,483</b>	<b>278</b>	<b>2.78%</b>





# Licensing and Compliance Division

## State License Activity FY 2023-2024

### Liquor

Lounge Liquor Retail – Class I	590
Lounge Liquor Retail – Class II (Package)	961
Restaurant Retail Liquor	2,635
Club Liquor – Class I	99
Club Liquor – Class II	94
Special Events Retail – 7 Days or Less	265
Special Events Retail – 30 Days or Less	6
Special Retail – More than 30 Days	554
Retail Common Carrier	10
<b>TOTAL</b>	<b>5,214</b>

### Beer

Retail Beer	698
Retail Beer (Off-Premises Only)	5,693
Brewpub	25
<b>TOTAL</b>	<b>6,416</b>

### Wine

Retail Wine (On or Off-Premises)	592
Retail Beer (Off-Premises Only)	5,142
Wine Festival Participant	1
Wine Festival	4
Wine Fulfillment Center	15
Additional Wine Fulfillment Center	13
Direct Wine Shipper	303
Off-Site Wine Tasting Permit	2
<b>TOTAL</b>	<b>6,072</b>

## State License Activity FY 2023-2024 continued

### Other Licenses

Liquor Wholesale	27
Wholesale Beer Only	3
Wholesale Table Wine Only	11
Wholesale Table Wine & Beer Combined	40
Warehouse License	5
Additional Warehouse Wine, Beer, or Both	2
Manufacturer	232
Importer	252
International Motor Speedway	1
Delivery Service	15
Hospitality Management Program	1
Non-Profit Tax Exempt	277
<b>TOTAL</b>	<b>866</b>

### Responsible Vendor Certifications

Responsible Vendor Program One	1,195
Responsible Vendor Program Two	1,014
<b>TOTAL</b>	<b>2,209</b>

## 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 197 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. Staff also make presentations to schools, colleges, civic groups, and organizations regarding the dangers associated with underage drinking.

## Responsible Vendor Program Information FY 2023-2024:

Certifications	2,209
Attendees for Education Presentations on Alcohol/Tobacco	297
Inspections	1,911
RVP approved courses	197



# 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 & Services**

The Finance & Services Division is responsible for the certification, reconciliation and dispersing of all funds generated by the Alabama 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 of Alabama 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.

This Division is also responsible for the purchasing and payment of all goods and services procured by the ABC Board. Finance and Services 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 vehicle 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.

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 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

## ABC Sweepstakes

Updated technology was implemented that streamlined the configuration used for sweepstakes generation and the identification of winners and losers. Through the continued effort to streamline the process, the Alabama ABC Board can provide responses much quicker to registrants. Continued upgrades and changes occur to ensure all processes are streamlined as much as possible.

## Depletion Allowance Portal Online Application

The Information Technology division unveiled a new Depletion Allowance portal for suppliers to utilize an online portal for entering products discounted during a specific timeframe. The system provides complete automation of entering products for suppliers and provides the ability for Product Management personnel to view and approve submissions electronically. This automation eliminates numerous manual processes for suppliers as well as ABC personnel. The implementation and onboarding of the system was seamless. Suppliers and ABC personnel adopted the new system without issues. The time for depletion allowance entries to be entered and approved was reduced by more than 50%.

## Licensing & Compliance

The Licensing and Compliance Division in cooperation with the Information Technology Division utilized GIS technology in a new licensing inspection application. The licensing inspection app allows inspectors to perform inspections at licensee locations in a completely digital way eliminating the need for paper. All inspection types are contained in the application and inspections are done via an Android tablet that stores completed inspections in the cloud. A dashboard is available for division leadership and other stakeholders to view and drill into numerous metrics for inspections completed throughout the State of Alabama. The collection of data in a digital format reduces the amount of time and effort it takes to work with paper and eliminates several manual processes.

## Stores Infrastructure Upgrade

The Information Technology Division embarked on Phase I of a complete infrastructure upgrade for all ABC stores throughout the State of Alabama. Upgrades include network, data communication equipment, routers, phones and wireless connectivity. This upgrade allows the ABC Board to keep pace with technology and ensure the most efficient process of transactions for stores while maintaining uptime and productivity.



# Tax & Trade Practices

The Tax and Trade Practices Division is responsible for the examination of the administrative, regulatory, and/or taxation functions of the Alabama ABC Board's brewpub, direct wine shipper, 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, direct wine shippers, manufacturers, and wholesalers.
- Provides brewpub, direct wine shippers, 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 Alabama ABC Board Net Revenues All Funds (unaudited)

	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20
<b>General Fund</b>	\$129,205,982.58	\$136,867,121.06	\$130,576,858.72	\$133,669,565.71	\$113,531,318.27
<b>Dept. of Human Resources</b>	\$88,380,828.28	\$87,981,002.94	\$84,466,007.12	\$82,235,463.27	\$72,466,369.08
<b>Dept. of Mental Health</b>	\$67,616,479.43	\$66,635,067.13	\$63,417,765.81	\$60,860,189.95	\$53,376,170.97
<b>Education Trust Fund</b>	\$21,495,911.35	\$22,025,707.89	\$22,855,258.20	\$23,776,854.39	\$22,087,592.81
<b>Dept. of Revenue</b>	\$22,177,690.88	\$22,247,186.44	\$21,407,534.77	\$21,051,167.87	\$19,953,157.19
<b>Cities and Counties</b>	\$14,020,911.80	\$15,579,090.23	\$14,821,074.61	\$15,302,787.87	\$15,702,032.72
<b>Alabama Law Enforcement Agency (ALEA)</b>	\$16,895,692.00	\$16,895,692.00	\$16,895,692.00	\$16,895,695.00	\$16,895,695.00
<b>Total Resources Generated</b>	\$359,793,496.32	\$368,230,867.69	\$354,440,191.23	\$353,791,724.05	\$314,012,336.04

Profits Distribution	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20
<b>50% General Fund</b>	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
<b>19% Dept. of Human Resources</b>	\$380,000.00	\$380,000.00	\$380,000.00	\$380,000.00	\$380,000.00
<b>10% Wet Counties</b>	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
<b>1% Wet Counties</b>	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
<b>20% Cities</b>	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00
<b>Wet Municipalities</b>	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
<b>85% General Fund</b>	\$91,530.88	\$8,903,537.22	\$7,754,421.30	\$14,739,680.20	\$5,598,648.88
<b>6.25% Wet Counties</b>	\$6,730.21	\$654,671.85	\$570,178.04	\$1,083,800.02	\$411,665.36
<b>3.75% Dept. of Human Resources</b>	\$4,038.13	\$392,803.11	\$342,106.82	\$650,280.01	\$246,999.22
<b>3.75% Wet Counties</b>	\$4,038.13	\$392,803.11	\$342,106.82	\$650,280.01	\$246,999.22
<b>1.25% Cities</b>	\$1,346.04	\$13,934.37	\$114,035.61	\$216,760.00	\$82,333.07
<b>TOTAL</b>	\$2,307,683.39	\$12,674,749.66	\$11,322,848.58	\$19,540,800.23	\$8,786,645.74



## Statement of Operations (unaudited)

Revenues	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20
Retail Sales	391,654,862.90	393,552,032.56	378,655,555.60	372,394,130.20	352,251,777.65
Wholesale Sales	371,378,195.03	360,042,079.70	338,472,777.30	316,921,625.77	256,907,953.01
Military Sales	8,130,135.43	8,846,701.46	7,304,502.41	7,571,183.26	7,866,834.68
Total Sales	771,163,193.36	762,440,813.72	724,432,835.31	696,886,939.23	617,026,565.34
Embedded Taxes-Title 28	218,598,794.96	215,576,670.90	205,093,879.42	197,018,048.39	173,683,077.04
Sales Taxes	15,058,147.42	22,247,186.44	21,407,534.77	21,051,167.87	19,953,157.19
County Taxes	7,119,543.46	693,644.14	637,131.27	647,512.06	581,823.47
Net Sales	\$530,386,707.52	523,923,312.24	497,294,289.85	478,170,210.91	422,808,507.64
Cost of Goods Sold	379,489,032.13	377,684,574.98	362,188,008.64	338,485,110.82	300,445,188.03
Gross Margin	150,897,675.39	146,238,737.26	135,106,281.21	139,685,100.09	122,363,319.61
10% Markup General Fund	37,727,219.53	37,174,743.08	35,273,916.25	33,814,235.79	29,877,482.28
Total Operating Revenues	113,173,455.86	109,063,994.18	99,832,364.96	105,870,864.30	92,485,837.33

Other Revenues	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20
Private Table Wine Liter Taxes	14,105,633.85	14,184,218.75	12,638,029.33	18,615,171.63	14,904,291.05
Class II Tbl. Wine - \$2.42 Taxes	901,633.02	1,107,116.13	410,291.11	123,167.30	116,883.93
Publication, Statistics Sales	4,500.00	4,500.00	5,400.00	6,300.00	1,800.00
Salvaged Equipment	78,493.01	28,312.82	0.00	13,753.25	1,190.16
Salvages other than Equip.	46,467.50	82,115.00	57,252.50	54,240.00	39,210.00
Public Service, Import Income	64,645.49	67,931.85	83,490.24	87,981.74	77,141.22
Misc. Income	53,498.96	52,740.39	54,647.22	30,477.06	20,402.29
Prior FY Accrual Adjustment	0.00	0.00	0.00	0.00	0.00
Responsible Vendor Fees	4,860.00	9,270.00	14,572.00	7,910.00	39,305.00
Bailment Fees	2,960,547.84	2,943,462.07	2,884,460.02	2,626,625.07	2,398,439.34
Grant Income	60,000.00	60,000.00	120,000.00	60,000.00	0.00
Insurance Recoveries	0.00	0.00	0.00	0.00	0.00
Total Other Revenues	18,280,279.67	18,539,667.01	16,268,142.42	21,625,626.05	17,598,661.99
Total Available Revenues	131,450,735.53	127,603,661.19	116,100,507.38	127,496,490.35	110,084,449.32

## Statement of Operations (unaudited)

Expenditures	FY 23-24	FY 22-23	FY 21-22	FY 20-21	FY 19-20
Disposal of Equipment	0.00	0.00	0.00	0.00	0.00
Store Expenses	79,111,842.77	67,405,981.01	60,586,913.95	63,131,932.89	61,155,560.22
Warehouse Expenses	8,766,201.91	8,024,989.21	6,114,482.01	6,018,353.81	5,517,532.52
Administrative Expenses	15,116,910.64	14,459,453.91	13,304,972.99	14,836,165.93	11,054,865.45
Licensing & Compliance Expenses	6,258,853.99	5,199,33.32	4,991,134.82	4,446,917.40	4,275,761.05
ALEA Transfers	16,895,695.00	16,895,692.00	16,895,692.00	16,895,692.00	16,895,692.00
Total Expenditures	126,182,504.31	111,985,449.45	105,893,198.77	105,329,065.03	98,899,414.24
Year End Close Out Adjustment	-2,960,547.84	0.00	0.00	0.00	0.00
Net Revenues for Distribution	2,307,683.38	12,674,749.67	11,322,848.59	19,540,800.24	8,786,645.74





## License Fees, Filing Fees, Transfer Fees & Penalties Generated FY 2023-2024

License Fees Transferred to General Fund	Amount Distributed
Lounge Retail Liquor - Class I	\$158,990.00
Restaurant Retail Liquor	\$722,950.00
Club Liquor - Class I	\$30,600.00
Club Liquor - Class II	\$65,400.00
Liquor Wholesale	\$16,500.00
Retail Common Carrier	\$1,350.00
Manufacturer	\$118,871.00
Lounge Retail Liquor - Class II	\$201,640.00
Retail Table Wine	\$74,985.00
Retail Table Wine Off Premise	\$491,610.00
Wholesale Table Wine	\$3,300.00
Wholesale Table Wine & Beer	\$30,000.00
Brewpub	\$19,000.00
International Motor Speedway	\$0.00
Retail Beer	\$87,375.00
Retail Beer Off Premise	\$505,950.00
Wholesale Beer	\$1,100.00
Warehouse	\$800.00
Additional Warehouse	\$200.00
Special Events Retail	\$29,208.00
Special Retail 30 Days or less	\$700.00
Special Retail More than 30 days	\$131,860.00
Importer	\$125,000.00
Direct Wine Shipment/Direct Delivery	\$49,200.00
<b>Total Distribution</b>	<b>\$2,866,589.00</b>

Other License Fees Transferred to General Fund	Amount Distributed
Application Filing Fee	\$75,100.00
License Transfer Fee	\$33,000.00
Penalties	\$653,462.50
<b>Total Distribution</b>	<b>\$761,562.50</b>

## Detailed Distribution to Cities and Counties – FY 2023-2024

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
AUTAUGA		109,673.02		
	PRATTVILLE		9,420.89	119,093.91
BALDWIN		109,673.02		
	BAY MINETTE		55.39	
	DAPHNE		671.70	
	FAIRHOPE		16,042.38	
	FOLEY		6,458.11	
	GULF SHORES		1,566.33	
	ORANGE BEACH		11,462.04	
	ROBERTSDALE		545.71	
	SPANISH FORT		680.06	147,154.74
BARBOUR		109,673.02		
	CLAYTON		18.76	
	EUFAULA		1,583.89	111,275.67
BIBB				
	BRENT		157.26	157.26
BLOUNT		109,673.02		
	ONEONTA		1,421.04	111,094.06
BULLOCK		109,673.02		
	UNION SPRINGS		99.26	109,772.28
BUTLER		109,673.02		
	GREENVILLE		723.60	110,396.62
CALHOUN		109,673.02		
	ANNISTON		882.84	
	JACKSONVILLE		1,853.94	
	OXFORD		1,050.99	113,460.79
CHAMBERS		109,673.02		
	LAFAYETTE		36.20	109,709.22
CHOCTAW		109,673.02		
	BUTLER		22.31	109,695.33



## Detailed Distribution to Cities and Counties – FY 2023-2024

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
CLARKE				
	JACKSON		2,165.55	2,165.55
CLAY				
	LINEVILLE		26.91	26.91
CLEBURNE		109,673.02		
	HEFLIN		22.65	109,695.67
COFFEE				
	ENTERPRISE		6,088.19	6,088.19
COLBERT		109,673.02		
	MUSCLE SHOALS		22,360.01	
	SHEFFIELD		23.79	132,056.82
CONECUH		109,673.02		
	EVERGREEN		48.21	109,721.23
COOSA		109,673.02		112,749.63
COVINGTON		109,673.02		
	ANDALUSIA		131.45	109,804.47
CRENSHAW		109,673.02		112,749.63
CULLMAN		109,673.02		
	CULLMAN		5,826.41	115,499.43
DALE		109,673.02		
	DALEVILLE		91.19	
	OZARK		845.60	110,609.81
DALLAS		109,673.02		
	SELMA		998.63	110,671.65
DEKALB		109,673.02		
	FT. PAYNE		725.38	110,398.40
ELMORE		109,673.02		
	MILLBROOK		2,983.36	
	TALLASSEE		66.37	
	WETUMPKA		2,307.31	115,030.06



## Detailed Distribution to Cities and Counties – FY 2023-2024

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
ESCAMBIA				
	ATMORE		97.01	
	BREWTON		992.22	110,762.25
ETOWAH		109,673.02		
	ATTALLA		67.17	
	GADSDEN		1,571.36	
	RAINBOW CITY		1,722.93	113,034.48
FRANKLIN				
	RUSSELLVILLE		64.27	64.27
GENEVA				
	GENEVA		77.87	77.87
GREENE		109,673.02		
	EUTAW		65.26	109,738.28
HALE		109,673.02		
	GREENSBORO		81.60	109,754.62
HENRY		109,673.02		
	HEADLAND		1,389.83	111,062.85
HOUSTON		109,673.02		
	DOTHAN		431.77	110,104.79
JACKSON				
	SCOTTSBORO		2,817.32	2,817.32
JEFFERSON		109,673.02	141.79	
	ADAMSVILLE		158.45	
	BESSEMER		7,161.45	
	BIRMINGHAM		63,675.61	
	FAIRFIELD		4,410.85	
	FULTONDALE		3,840.15	
	HOMESWOOD		4,057.92	



### Detailed Distribution to Cities and Counties – FY 2023-2024

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
JEFFERSON				
	HOOVER		8,441.26	
	HUEYTOWN		2,801.87	
	MOUNTAIN BROOK		1,085.21	
	PINSON		5,539.97	
	TARRANT CITY		66.08	
	VESTAVIA HILLS		4,827.77	215,881.40
LAUDERDALE		109,673.02		
	FLORENCE		116.00	109,789.02
LEE	LEE	109,673.02		
	AUBURN		281.83	
	OPELIKA		9,016.16	118,971.01
LIMESTONE				
	ATHENS		155.74	155.74
LOWNDES		109,673.02		
	HAYNEVILLE		0.00	109,673.02
MACON		109,673.02		
	TUSKEGEE		1,197.61	110,870.63
MADISON		109,673.02	61.94	
	HUNTSVILLE		29,219.25	
	MADISON		14,237.01	153,191.22
MARENGO		109,673.02		
	DEMOPOLIS		2,352.59	
	LINDEN			112,025.61
MARION				
	WINFIELD		61.22	61.22

## Detailed Distribution to Cities and Counties – FY 2023-2024

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
MARSHALL		109,673.02		
	ALBERTVILLE		1,511.70	
	GUNTERSVILLE		4,388.11	115,572.83
MOBILE		109,673.02	125.46	
	CHICKASAW		294.31	
	CITRONELLE		753.39	
	MOBILE		30,769.94	
	MOUNT VERNON		42.89	
	PRICHARD		2,295.98	
	SARALAND		112.45	
	SEMMES		83.71	144,151.15
MONTGOMERY		109,673.02		
	MONTGOMERY		14,737.71	
	PIKE ROAD		53.50	124,464.23
MORGAN				
	DECATUR		5,004.91	
	HARTSELLE		105.11	5,110.02
PERRY		109,673.02		
	MARION		57.59	109,730.61
PICKENS				
	ALICEVILLE		51.13	51.13
PIKE		109,673.02		
	TROY		3,159.81	112,832.83
RANDOLPH		109,673.02		
	WEDOWEE		152.05	109,825.07
RUSSELL		109,673.02		
	PHENIX CITY		92.19	109,765.21



### Detailed Distribution to Cities and Counties – FY 2023-2024

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
SHELBY		109,673.02	160.57	
	ALABASTER		32,453.52	
	CALERA		4,308.58	
	CHELSEA		172.15	
	COLUMBIANA		59.87	
	HELENA		1,723.42	
	MONTEVALLO			
	PELHAM		8,943.28	157,494.41
ST CLAIR		109,673.02		
	ASHVILLE		42.61	
	MOODY		3,700.26	
	PELL CITY		8,208.72	
	SPRINGVILLE		1,324.31	122,948.92
SUMTER		109,673.02		
	LIVINGSTON		104.18	
				109,777.20
TALLADEGA		109,673.02		
	CHILDERSBURG		340.30	
	LINCOLN		88.63	
	SYLACAUGA		95.22	
	TALLADEGA		128.26	110,325.43
TALLAPOOSA		109,673.02		
	ALEXANDER CITY		4,473.57	
	DADEVILLE		25.17	114,171.76
TUSCALOOSA		109,673.02		
	NORTHPORT		1,478.13	
	TUSCALOOSA		6,981.99	118,133.14

## Detailed Distribution to Cities and Counties – FY 2023-2024

County	City	Beer Excise Taxes	Wine Tax/Stores Net Revenues	Total by County
WALKER				
	JASPER		9,602.61	9,602.61
WASHINGTON		109,673.02		109,673.02
WILCOX		109,673.02		
	CAMDEN		42.90	109,715.92
<b>Grand Total</b>		<b>5,373,977.98</b>	<b>421,734.41</b>	<b>5,795,712.39</b>

### Beer Taxes Generated FY 2023-2024

GENERAL FUND	\$16,121,933.54
WET COUNTIES	\$5,373,977.85
HUMAN RESOURCES	\$10,747,955.69
EDUCATION TRUST FUND	\$21,495,911.35
<b>GRAND TOTAL</b>	<b>\$53,739,778.43</b>

### Local Beer & Table Wine Tax FY 2023-2024

City of Brundidge	\$29,514.35
City of Selma	\$142,500.45
City of Troy	\$79,622.21
Cleburne Co.	\$37,455.86
Montgomery Co.	\$186,843.96
Pike Co.	\$267,143.11
<b>GRAND TOTAL</b>	<b>\$743,079.94</b>

### Distribution of TVA In-Lieu-of Taxes Payment to Non-Served Dry Counties FY 2023-2024 (As required by Act 2010-135)

County	Amount
BIBB	\$333,577.77
BLOUNT	\$376,094.21
CLARKE	\$406,432.54
CLAY	\$318,650.44
COFFEE	\$486,302.20
FAYETTE	\$338,043.35
GENEVA	\$392,137.94
LAMAR	\$335,317.49
MARION	\$395,352.22
MONROE	\$360,757.53
PICKENS	\$365,186.00
WALKER	\$543,843.56
<b>GRAND TOTAL</b>	<b>\$4,651,695.25</b>



## Detailed Distribution to Cities and Counties – FY 2023-2024

### County License Fees Collected and Distributed FY 2023-2024

AUTAUGA	\$5,145.00	MARENGO	\$4,925.00
BALDWIN	\$187,057.00	MOBILE	\$163,875.00
BARBOUR	\$9,625.00	MONTGOMERY	\$96,200.00
BULLOCK	\$4,800.00	PERRY	\$1,850.00
BUTLER	\$9,500.00	PIKE	\$15,575.00
CALHOUN	\$65,250.00	RANDOLPH	\$9,275.00
CHAMBERS	\$8,090.00	RUSSELL	\$13,125.00
CHILTON	\$20,875.00	SHELBY	\$133,350.00
CHOCTAW	\$5,400.00	ST CLAIR	\$30,675.00
CLEBURNE	\$6,150.00	SUMTER	\$4,975.00
COLBERT	\$18,175.00	TALLADEGA	\$46,250.00
CONECUH	\$5,175.00	TALLAPOOSA	\$15,925.00
COOSA	\$3,375.00	TUSCALOOSA	\$91,450.00
COVINGTON	\$10,700.00	WASHINGTON	\$3,125.00
CRENSHAW	\$4,150.00	WILCOX	\$4,550.00
DALE	\$9,725.00	<b>Grand Total</b>	<b>\$1,726,373.00</b>
DALLAS	\$11,100.00		
ELMORE	\$34,425.00		
ESCAMBIA	\$10,575.00		
ETOWAH	\$89,175.00		
GREENE	\$3,106.00		
HALE	\$3,600.00		
HENRY	\$1,375.00		
HOUSTON	\$49,475.00		
JEFFERSON	\$299,375.00		
LEE	\$63,200.00		
LOWNDES	\$4,550.00		
MACON	\$4,950.00		
MADISON	\$143,150.00		



## 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 & Slocumb (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



