



New Hampshire Liquor Commission

House Ways & Means

May 10, 2022



Revenue Trends & Transfer Language

	FY21		FY22		\$ Inc/Dec		FY23		\$ Inc/Dec	
					\$	%			\$	%
1 NET REVENUE (Net Liquor Profit)	168.7	153.7	(15.1)	-8.9%	154.1	0.4	0.3%			
2 RSA 176:15; 5% of prior year gross profit transfer to the Alcohol abuse prevention & treatment fund (included in plan)	(10.3)	(10.4)	0.1	0.7%	(11.5)	(1.2)	11.4%			
3 Revenue after RSA 176:16 Transfer	158.4	143.3	(15.1)	-9.5%	142.6	(0.8)	-0.5%			
4 Revenue Plan	133.8	137.6	3.8	2.8%	137.2	(0.4)	-0.3%			
5 Over Revenue Plan	24.6	5.7			5.4					
6 RSA 126-AA:3; Additional Transfer to HHS	(8.2)	(8.7)	0.5	6.2%						
7 Liquor Transfer to General Fund	150.2	134.6	(15.6)	-10.4%						
8 Over/under plan	16.4	(3.0)								
9 Beer Tax	13.7	13.2	(0.5)	-3.6%	13.2	-	0.0%			
10 Total General Fund Transfer	163.9	147.8	(16.1)	-9.8%	155.8	7.9	5.4%			
11 Total Transfer to HHS	(18.5)	(19.1)	(0.5)	2.9%	(11.5)	(7.5)	-39.5%			

Transfer language:

Section 176:16 Funds.

III. Five percent of the previous fiscal year gross profits derived by the commission from the sale of liquor shall be deposited into the alcohol abuse prevention and treatment fund established by RSA 176-A:1. For the purpose of this section, gross profit shall be defined as total operating revenue minus the cost of sales and services as presented in the state of New Hampshire comprehensive annual financial report, statement of revenues, expenses, and changes in net position for proprietary funds.

RSA 126-AA:3, The Commissioner of the Department of Health and Human Services, is responsible for determining quarterly whether there is sufficient non-federal funding in the Fund to cover projected program costs for the following 6-month period. If at any time the Commissioner determines that a projected shortfall exists, then the sum necessary to cover such shortfall shall be transferred to the fund from the Liquor Commission Fund established in RSA 176:16.