



New Hampshire Liquor Commission

House Ways & Means

March 18, 2021



Revenue Trends & Transfer Language



	FY 2020	FY 2021	FY21 vs FY20		FY 2022	FY22 vs FY21		FY 2023	FY23 vs FY22	
1 Net Revenue	141,806,289	146,995,432	5,189,142	3.7%	148,679,315	1,683,884	1.1%	149,310,688	631,373	0.4%
2 5% of prior year gross profit transfer to the Alcohol abuse prevention & treatment fund	(10,037,800)	(10,024,299)	(13,501)	-0.1%	(10,352,507)	328,208	3.3%	(10,922,899)	570,392	5.5%
3 General Fund Transfer	131,768,489	136,971,132	5,202,643	3.9%	138,326,808	1,355,676	1.0%	138,387,789	60,981	0.0%
4 Revenue Plan - Governor Recommended	132,800,000	133,800,000			136,680,000			136,250,000		
5 Original Plan vs. Current Estimates	(1,031,511)	3,171,132			1,646,808			2,137,789		
6 Additional transfer to Granite Advantage		(8,500,000)	(8,500,000)							
7 Liquor Transfer to General Fund	131,768,489	128,471,132	(3,297,357)	-2.5%	138,326,808	7,834,781	6.0%	138,387,789	60,981	0.0%
8 Beer Tax	13,175,694	13,100,000	(75,694)	-0.6%	13,100,000	100,000	0.8%	13,100,000	-	0.0%
9 Total Transfer to General Fund	144,944,183	141,571,132	(3,373,051)	-2.3%	151,426,808	7,934,781	5.5%	151,487,789	60,981	0.0%
Expense to Net Sales Ratio	10%	10%			10%			10%		

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.