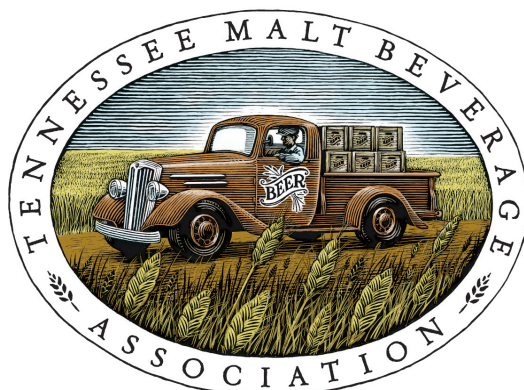


TENNESSEE MALT BEVERAGE ASSOCIATION



2022 TENNESSEE BEER TAX FACTS



A comprehensive report on annual beer tax revenue collections in Tennessee and the integral role beer wholesalers have in the efficient collection of state and local beer taxes.

2020-2022



Tennessee still has the highest beer tax rate in the nation. **Page 2**
Wholesale beer tax revenue by city and county. **Pages 4-7**
Extra section on Tennessee Litter Grant Program. **Pages 12-13**

TENNESSEE BEER TAX FACTS

Tennessee Beer Tax Facts documents annual beer tax revenue and highlights the integral role beer wholesalers have in the efficient collection of state and local taxes.

The three-tier system of brewers, wholesalers, and retailers provides an effective system of tax collecting and remittance that ensures proper tax compliance.

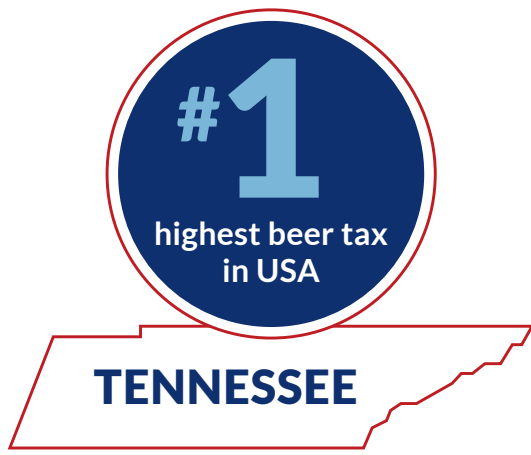
Beer wholesalers collect and remit state and local beer taxes as well as participate in the Tennessee Retail Accountability Program which improves overall sales tax compliance by beer retailers.

This report is compiled and published by the Tennessee Malt Beverage Association as a reference for all beer tax questions.

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Tennessee beer by the numbers

2022



.....
Tennessee still has the highest
beer tax in the nation
.....

\$232.5m

Total beer taxes paid
by Tennesseans

\$137.5m

Local wholesale beer tax revenue
paid to cities and counties

\$18.3m

Tennessee state
beer excise tax

\$76.7m

Federal beer excise tax paid on
beer sold in Tennessee

\$4.19

Beer tax paid per case
in Tennessee
(sales tax not included)

35th

Tennessee national per-capita
beer consumption ranking

Tennessee Still Ranked Highest Beer Tax in the Country

Highest Effective Beer Tax Rates Nationally - 2022

Ranking	State	TAX RATE PER GALLON
1	Tennessee	\$1.29
2	Alaska	\$1.07
3	Hawaii	\$0.93
4	Kentucky	\$0.89
5	South Carolina	\$0.77
6	North Carolina	\$0.62
7	Maryland	\$0.55
8	Alabama	\$0.53
9	Florida	\$0.48
10	Georgia	\$0.48

16th
consecutive year as
highest beer tax
in USA

Lowest Effective Beer Tax Rates Nationally - 2022

Ranking	TAX RATE PER GALLON / State
41	\$0.12 Rhode Island
42	\$0.12 New Jersey
43	\$0.12 Indiana
44	\$0.11 Massachusetts
45	\$0.08 Oregon
46	\$0.08 Pennsylvania
47	\$0.08 Colorado
48	\$0.06 Wisconsin
49	\$0.06 Missouri
50	\$0.02 Wyoming

Tennessee
State Beer Tax

\$0.14
per gallon

+

Local
Wholesale
Beer Tax
\$1.15
per gallon

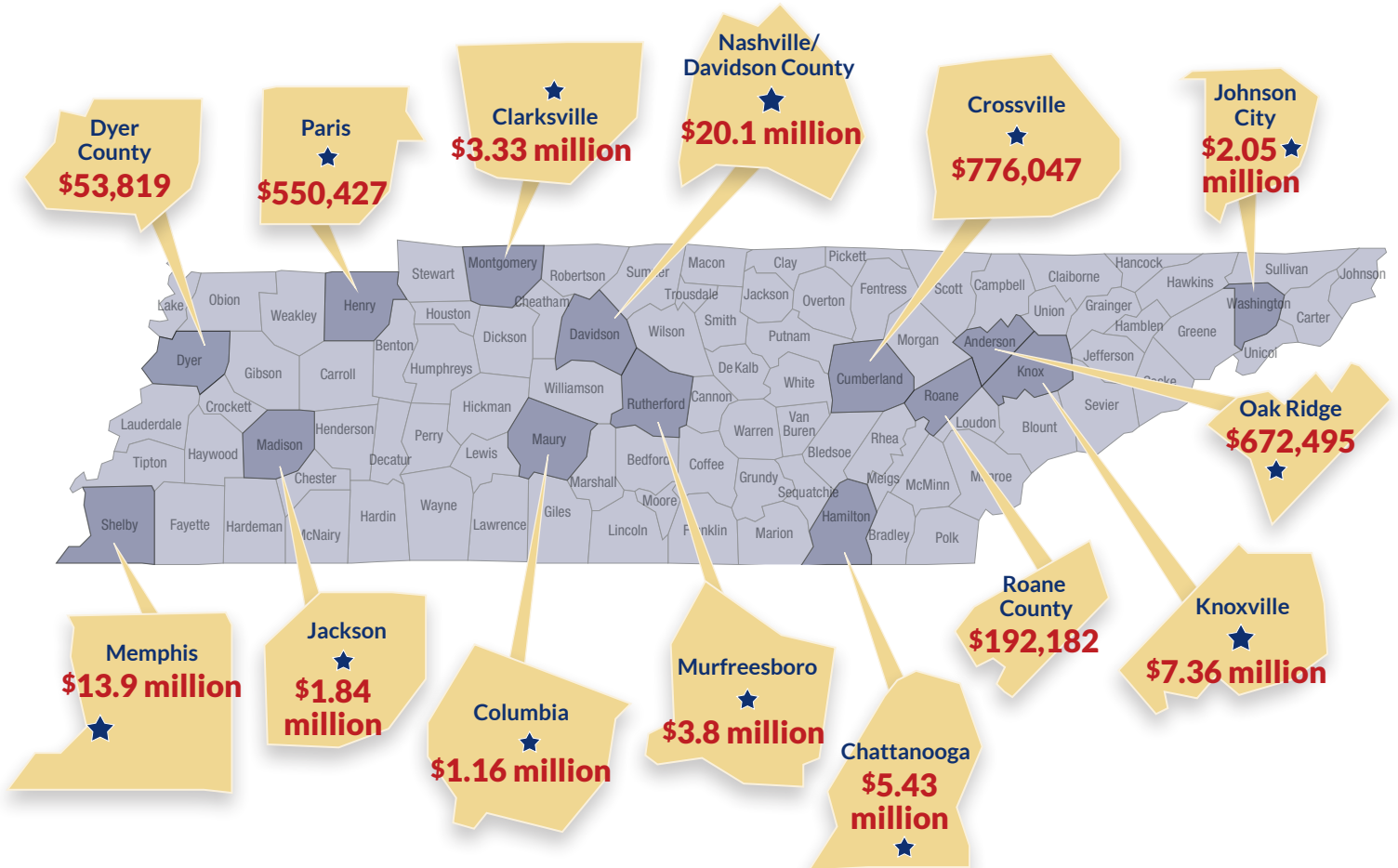
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Tennessee
Total Beer Tax
\$1.29
per gallon

Tax Foundation Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau; state revenue departments.

\$137.5 million

in Local Wholesale Beer Tax revenue paid directly to
Tennessee's cities and counties in 2022



THREE-TIER SYSTEM

promotes tax payment compliance:

- State beer tax
- Local wholesale tax
- Sales tax

Collect and Remit Taxes

Beer wholesalers collect and remit the beer barrel tax (\$4.29) to the state.

Direct Benefit to Local Governments

Beer wholesalers remit the Local Wholesale Beer Tax revenue (\$35.60 per barrel) each month, directly to the city or county where they sell the beer to a retailer.

Retail Accountability Program

Beer wholesalers' participation in the Tennessee Department of Revenue's Retail Accountability Program helps to improve sales tax collections.

A complete list of individual city and county beer tax revenues begins on the next page. 

Wholesale Beer Tax revenue received by each county.

COUNTY	2022 Y-T-D Revenue	2021 Y-T-D Revenue	2020 Y-T-D Revenue	COUNTY	2022 Y-T-D Revenue	2021 Y-T-D Revenue	2020 Y-T-D Revenue
Anderson	192,974.58	188,072.09	178,925.61	Lauderdale	32,931.21	37,332.84	36,611.69
Bedford	206,442.55	212,858.01	202,370.57	Lawrence	214,171.80	216,516.39	207,976.89
Benton	62,145.26	59,770.40	54,445.09	Lewis	35,586.79	39,391.40	42,700.78
Bledsoe	47,779.93	52,345.58	59,812.13	Lincoln	175,256.48	169,179.56	167,081.16
Blount	412,800.23	410,129.58	408,307.89	Loudon	128,058.37	128,039.43	122,393.37
Bradley	306,610.89	318,831.79	346,536.06	Macon	98,005.48	86,101.18	93,064.91
Campbell	145,917.04	156,057.79	134,655.85	Madison	282,938.16	284,746.81	280,448.60
Cannon	66,238.77	69,295.68	74,718.88	Marion	108,147.39	113,383.00	146,010.73
Carroll	76,121.26	79,084.61	81,144.16	Marshall	110,600.29	110,100.45	120,614.57
Carter	202,496.67	197,843.36	204,049.32	Mauzy	309,881.21	343,284.35	398,495.83
Cheatham	291,543.44	309,020.10	37,6089.8	Mcminn	140,522.23	136,171.56	139,793.16
Chester	40,239.02	48,436.42	49,981.52	Mcnairy	29,775.18	28,449.05	24,432.35
Claiborne	79,238.47	80,517.01	92,344.03	Meigs	135,316.01	139,677.59	140,289.72
Clay	104,152.38	125,180.89	131,398.65	Monroe	85,688.92	85,670.43	78,656.34
Cocke	265,670.62	277,369.69	258,009.14	Montgomery	436,590.52	442,170.30	503,330.31
Coffee	248,346.51	237,951.65	245,004.65	Moore	35,520.02	38,422.00	37,619.02
Crockett	42,890.56	38,412.10	37,173.55	Morgan	79,961.67	85,954.56	88,852.89
Cumberland	391,938.99	371,373.99	394,911.72	Obion	34,524.06	36,241.49	33,603.44
Decatur	116,220.92	118,912.98	121,357.93	Overton	121,561.41	125,883.31	143,406.22
Dekalb	103,660.03	106,557.26,	97,104.92	Perry	34,170.06	39,347.02	39,112.41
Dickson	222,190.40	234,310.74	265,686.82	Pickett	116,028.89	125,233.79	126,962.45
Dyer	53,818.57	59,116.15	62,070.47	Polk	202,504.20	224,897.07	234,326.16
Fayette	58,326.04	63,826.43	69,101.38	Putnam	188,038.54	164,044.97	201,654.78
Fentress	215,170.44	237,682.13	231,402.31	Rhea	144,354.76	133,251.57	152,537.20
Franklin	217,123.88	235,285.33	237,418.12	Roane	192,182.43	200,141.10	193,586.61
Gibson	63,085.12	64,087.20	63,421.58	Robertson	102,512.88	94,851.07	170,172.33
Giles	205,864.49	214,782.03	218,996.48	Rutherford	770,695.06	837,716.93	1,089,568.41
Grainger	25,892.88	28,751.30	43,775.39	Scott	71,566.22	73,192.61	77,961.91
Greene	220,783.08	203,407.90	196,084.41	Sequatchie	64,912.22	59,040.69	79,844.88
Grundy	83,624.63	83,257.49	81,246.62	Sevier	661,714.53	663,513.94	683,133.52
Hamblen	143,791.42	145,865.00	132,702.77	Shelby	712,831.17	766,966.31	831,878.54
Hamilton	1,102,860.93	1,092,740.35	1,280,510.95	Smith	9,159.72	9,979.71	35,642.29
Hancock	4,088.04	4,393.63	5,002.50	Stewart	148,708.01	150,794.84	171,350.00
Hardeman	78,961.69	75,792.65	77,719.95	Sullivan	428,942.81	450,060.95	430,239.72
Hardin	24,9601.7	260,275.90	263,026.05	Sumner	440,261.70	471,855.65	536,908.09
Hawkins	89,659.75	94,900.87	92,022.22	Tipton	181,499.89	192,489.99	189,972.07
Haywood	49,356.77	52,786.62	53,383.36	Trousdale	74,270.99	73,338.50	177,642.26
Henderson	112,478.37	106,713.77	10,3647.5	Unicoi	27,464.82	26,376.08	20,576.21
Henry	181,124.65	190,463.94	185,338.71	Union	99,127.73	99,172.95	106,876.61
Hickman	231,707.55	248,067.18	262,342.61	Van Buren	29,285.77	27,683.69	28,057.47
Houston	34,973.32	22,056.77	29,852.50	Warren	200,859.59	207,881.48	206,086.90
Humphreys	88,877.77	70,945.06	113,832.74	Washington	363,910.11	377,369.09	400,218.22
Jackson	87,652.98	87,103.42	76,708.43	Wayne	95,102.68	103,302.44	111,992.47
Jefferson	210,503.45,	212,868.89	202,948.55	Weakley	28,730.14	35,993.67	32,702.76
Johnson	45,835.30	70,100.97	115,858.46	White	179,131.19	172,076.77	173,007.17
Knox	2,408,313.67	2,445,401.74	2,409,764.68	Williamson	463,499.04	506,620.22	547,865.49
Lake	10,091.98	5,371.18	6,318.59	Wilson	532,285.24	548,782.08	577,864.19

Wholesale Beer Tax revenue received by each city that permits the legal sale of beer.

CITY	2022 Y-T-D Revenue	2021 Y-T-D Revenue	2020 Y-T-D Revenue	CITY	2022 Y-T-D Revenue	2021 Y-T-D Revenue	2020 Y-T-D Revenue
Adams	25,469.73	22,536.50	25,647.87	Clinton	420,763.49	445,442.10	450,463.48
Adamsville	77,862.41	74,917.39	82,924.44	Collegedale	156,456.53	155,320.34	161,278.91
Alamo	57,454.91	56,610.38	62,200.96	Collierville	659,290.51	677,767.15	687,681.96
Alcoa	656,804.57	653,005.01	613,538.62	Collinwood	20,886.50	19,284.63	19,569.22
Alexandria	52,148.07	53,536.44	49,659.73	Columbia	1,157,936.29	1,172,482.85	1,088,137.98
Algood	108,248.56	118,410.91	114,697.48	Cookeville	1,150,142.64	1,196,584.69	1,157,639.56
Altamont	29,199.60	29,173.70	32,084.08	Coopertown	75,150.07	70,541.46	70,945.41
Ardmore	178,248.38	185,389.66	189,374.99	Copperhill	64,247.29	64,896.50	60,292.26
Arlington	226,047.47	229,872.22	233,939.58	Cornersville	29,287.25	30,045.09	26,479.06
Ashland City	217,021.24	227,574.31	213,213.58	Covington	363,393.49	395,441.82	404,721.27
Athens	528,251.47	541,145.61	542,683.49	Cowan	37,204.52	37,304.57	40,414.17
Atoka	199,900.45	213,675.03	211,292.84	Crab Orchard	21,378.47	21,147.78	16,975.83
Auburntown	18,906.37	19,176.80	14,937.95	Cross Plains	81,474.00	89,491.77	95,529.88
Baileyton	57,663.54	59,278.45	62,776.82	Crossville	776,046.66	774,910.05	708,359.92
Baneberry	433.97	84.05	1,274.85	Crump	51,261.34	50,982.26	51,671.41
Bartlett	751,359.69	782,054.76	797,137.91	Cumberland City	37,594.52	39,077.43	27,541.25
Baxter	107,333.54	108,500.53	97,693.75	Cumberland Gap	10,066.51	10,043.56	7,073.93
Bean Station	80,036.25	84,806.90	80,779.93	Dandridge	201,837.07	204,649.44	205,227.21
Bell Buckle	18,210.93	17,656.78	17,171.80	Dayton	419,889.06	429,871.71	422,807.47
Bells	62,185.82	74,414.69	69,873.04	Decatur	83,140.79	88,512.30	91,153.32
Benton	57,164.10	55,498.61	57,796.19	Decaturville	43,539.06	43,327.15	46,956.26
Berry Hill	140,296.13	130,193.42	105,469.07	Decherd	95,570.05	103,663.14	109,315.44
Bethel Springs	17,527.16	17,160.26	19,903.03	Dickson	713,434.90	685,215.94	653,622.33
Big Sandy	53,940.64	53,135.20	54,623.14	Dover	68,275.65	69,231.40	66,147.45
Blaine	88,769.43	85,097.22	85,596.54	Dowelltown	6.68	-	-
Bluff City	74,952.26	82,440.51	80,926.66	Doyle	12,114.55	13,920.87	24,698.36
Bolivar	211,141.94	237,969.11	258,088.95	Dresden	103,844.23	110,084.03	114,259.06
Bradford	11,170.10	10,897.49	10,622.56	Ducktown	65,068.98	69,775.47	66,260.32
Brentwood	854,599.33	873,372.52	764,193.03	Dunlap	214,381.23	224,006.30	202,346.54
Brighton	62,495.11	65,819.05	64,715.95	Dyer	31,396.73	31,766.52	31,544.00
Bristol	568,977.53	586,258.36	521,746.09	Dyersburg	529,441.38	577,691.03	526,988.64
Brownsville	310,664.68	301,595.27	322,220.33	Eagleville	48,714.69	35,666.69	24,206.86
Bruceston	36,158.48	37,083.55	-	East Ridge	469,656.38	475,833.38	439,135.40
Bulls Gap	56,510.05	65,960.22	60,837.67	Eastview	33,005.23	34,284.96	34,701.11
Burlison	14,878.69	17,467.05	16,053.44	Elizabethton	529,049.44	532,792.43	534,558.39
Burns	59,368.62	57,293.96	58,454.19	Elkton	25,722.73	27,906.47	25,513.75
Byrdstown	16,899.99	18,326.79	18,620.59	Englewood	26,933.67	27,189.92	28,498.62
Camden	189,259.35	200,028.30	203,267.43	Erin	105,596.34	129,309.81	124,590.33
Carthage	140,342.29	147,478.45	132,804.56	Erwin	209,053.09	215,633.01	219,468.76
Caryville	92,549.16	93,230.33	90,173.46	Estill Springs	64,700.09	67,089.19	70,049.86
Cedar Hill	45,649.43	43,964.81	38,528.38	Ethridge	15,879.22	16,823.87	16,604.86
Celina	60,432.50	56,767.69	56,505.65	Etowah	133,652.69	141,580.71	138,220.30
Centerville	130,575.56	123,259.15	120,225.52	Fairview	280,959.62	294,074.88	298,677.24
Chapel Hill	134,412.42	137,054.38	139,400.57	Farragut	615,356.66	620,864.02	615,971.99
Charleston	71,116.50	74,546.18	80,147.74	Fayetteville	325,957.64	335,148.38	337,319.29
Charlotte	83,245.67	86,289.73	90,937.14	Franklin	1,853,241.63	1,922,759.34	1,841,208.43
Chattanooga	5,430,930.44	5,590,483.80	5,329,590.51	Friendship	16,332.16	16,974.77	20,096.81
Church Hill	103,982.95	105,939.04	111,008.48	Friendsville	27,888.71	31,299.78	30,667.08
Clarksburg	7,855.21	5,024.12	3,748.78	Gadsden	21,475.34	20,626.93	22,535.39
Clarksville	3,330,411.99	3,391,370.07	3,278,124.17	Gainesboro	84,299.43	90,315.01	90,317.02
Cleveland	1,505,175.55	1,529,414.41	1,551,621.44	Gallatin	1,180,870.65	1,208,939.47	1,141,747.04
Clifton	43,878.95	48,854.28	51,695.33	Gallaway	21,148.79	26,307.35	25,764.62

Wholesale Beer Tax revenue received by each **city** that permits the legal sale of beer.

CITY	2022 Y-T-D Revenue	2021 Y-T-D Revenue	2020 Y-T-D Revenue	CITY	2022 Y-T-D Revenue	2021 Y-T-D Revenue	2020 Y-T-D Revenue
Garland	30,498.02	31,606.45	31,323.18	Lavergne	568,264.89	587,121.19	570,258.09
Gates	11,656.43	10,691.54	6,856.12	Lawrenceburg	414,825.04	419,892.54	429,816.86
Gatlinburg	796,131.49	901,030.48	750,769.98	Lebanon	1,219,925.67	1,251,683.40	1,217,352.16
Germantown	431,643.99	429,906.93	457,399.95	Lenoir City	624,256.92	612,392.09	601,469.12
Gibson	17,418.07	18,117.19	17,594.19	Lewisburg	463,465.37	468,428.22	468,154.62
Gilt Edge	16,976.27	19,904.44	19,360.41	Lexington	363,355.20	373,471.44	387,164.24
Gleason	17,432.24	15,740.09	15,564.70	Linden	92,586.59	97,918.16	106,011.63
Goodlettsville	446,051.55	485,209.49	433,918.35	Livingston	239,126.56	240,870.26	233,622.61
Gordonsville	81,693.35	82,045.81	73,768.42	Lobelville	35,833.61	38,854.60	43,037.10
Grand Junction	40,013.51	41,051.58	43,675.33	Lookout Mountain	2,926.45	3,459.03	3,893.29
Greysville	26,474.70	29,493.30	35,535.57	Loretto	68,093.90	69,231.46	70,349.21
Greenbriar	136,891.22	137,256.23	128,570.85	Loudon City	280,370.99	271,031.93	265,823.30
Greeneville	722,608.03	739,436.24	744,152.79	Louisville	98,161.03	85,611.40	82,050.90
Greenfield	29,636.42	27,196.52	25,340.76	Luttrell	15,789.78	18,373.37	15,821.06
Gruetli Laager	22,526.56	21,141.41	19,691.86	Lynchburg	59,299.89	61,182.98	62,623.09
Guys	8,702.78	10,451.60	8,376.06	Lynnville	990.58	1,530.31	2,023.55
Halls	67,752.43	77,280.31	87,320.39	Madisonville	273,889.03	269,185.22	281,758.19
Harriman	300,674.95	299,422.60	299,309.52	Manchester	511,072.61	514,211.08	497,999.07
Harrogate	50,921.58	50,249.11	53,788.64	Martin	325,159.87	333,168.76	333,812.20
Hartsville	98,271.82	100,232.92	1,306.74	Maryville	1,220,776.75	1,259,882.27	1,292,916.20
Henderson	152,074.79	153,728.93	162,414.44	Mason	24,993.03	18,387.02	17,261.39
Hendersonville	1,093,008.75	1,168,824.58	1,158,474.05	Maury City	5,405.19	7,653.10	7,172.95
Henning	17,900.88	21,704.96	22,942.05	Maynardville	151,027.32	157,125.22	151,587.36
Henry	13,033.43	13,211.51	13,446.87	Mcewen	71,977.64	80,942.39	74,181.87
Hickory Valley	14,216.20	5,549.56	-	McKenzie	154,743.17	158,323.65	162,571.98
Hohenwald	195,884.58	201,290.76	195,985.25	McMinnville	514,769.33	515,298.07	533,783.14
Hollow Rock	11,148.14	12,257.72	12,281.82	Medina	61,106.75	59,887.48	58,322.44
Hornbeak	19,215.02	19,444.58	20,189.50	Medon	15,127.50	15,569.86	17,968.38
Hornsby	9,894.93	6,441.20	-	Memphis	13,983,053.64	14,654,585.81	14,887,619.76
Humboldt	263,533.76	275,235.33	277,053.25	Michie	511.74	571.72	423.32
Huntingdon	140,027.67	139,918.41	139,825.42	Middleton	71,510.72	74,589.07	77,478.67
Huntland	43,656.71	43,519.21	44,455.17	Milan	259,653.42	261,744.19	265,690.07
Huntsville	73,742.28	78,836.73	74,950.26	Millersville	77,872.78	90,482.10	94,319.25
Jacksboro	123,424.61	132,917.14	126,055.09	Millington	391,938.10	395,602.01	415,169.75
Jackson	1,840,210.16	1,899,267.48	1,912,931.53	Minor Hill	80,246.99	77,139.69	75,832.07
Jamestown	11,528.40	2,636.52	8,149.84	Monteagle	111,978.12	122,198.64	119,175.06
Jasper	152,258.06	155,940.07	150,428.56	Monterey	73,425.07	68,159.20	52,016.27
Jefferson City	314,060.76	327,145.44	334,870.05	Morrison	53,758.14	53,288.24	52,098.06
Jellico	39,372.23	45,573.02	46,721.57	Morristown	1,199,290.58	1,197,501.41	1,158,137.66
Johnson City	2,050,468.62	2,084,698.56	2,016,328.39	Moscow	44,560.78	48,533.45	49,498.53
Jonesboro	221,588.95	233,070.75	241,548.18	Mosheim	95,773.10	99,151.68	104,662.24
Kenton	22,721.58	25,370.35	25,564.04	Mountain City	130,516.05	106,824.90	54,664.49
Kimball	104,766.05	103,658.21	98,563.09	Mt Carmel	51,267.82	55,286.14	55,606.80
Kingsport	1,279,718.20	1,267,261.81	1,226,851.26	Mt Juliet	1,055,929.69	1,120,394.33	1,143,336.90
Kingston	205,579.98	204,740.09	211,730.63	Mt Pleasant	122,225.69	122,581.36	125,543.82
Kingston Springs	61,004.60	61,783.49	63,397.48	Munford	119,894.10	131,109.54	134,101.02
Knoxville	7,356,015.77	7,400,446.75	7,065,227.42	Murfreesboro	3,679,974.08	3,838,686.00	3,705,357.76
Lafayette	257,054.11	237,071.21	235,047.06	Nashville-Davidson	20,086,206.89	19,697,411.73	17,018,693.80
Lafollette	293,174.98	303,688.27	309,858.79	New Hope	5,449.69	6,971.04	3,749.88
Lagrange	1,040.86	1,406.72	1,459.74	New Johnsonville	63,300.53	64,936.60	57,594.35
Lake Site	146,042.87	151,637.91	145,002.31	New Market	21,799.87	22,737.55	21,902.18
Lakeland	111,693.10	113,850.89	107,340.29	New Tazewell	112,736.70	122,205.45	134,251.46

Wholesale Beer Tax revenue received by each city that permits the legal sale of beer.

CITY	2022 Y-T-D Revenue	2021 Y-T-D Revenue	2020 Y-T-D Revenue	CITY	2022 Y-T-D Revenue	2021 Y-T-D Revenue	2020 Y-T-D Revenue
Newbern	106,386.71	115,569.62	115,475.13	Soddy Daisy	372,899.35	391,266.50	396,685.84
Newport	468,361.92	483,266.15	477,324.06	Somerville	170,822.78	184,973.02	185,993.93
Niota	41,546.70	42,518.77	42,282.66	South Carthage	26,706.28	27,010.00	31,377.05
Nolensville	131,667.34	126,688.83	122,133.05	South Fulton	15,912.87	13,286.30	13,498.71
Norris	46,753.40	49,463.68	49,523.85	South Pittsburg	109,670.38	105,624.62	92,747.55
Oak Ridge	672,494.95	676,947.07	667,585.66	Sparta	218,229.91	215,257.15	209,130.25
Oakland	262,884.97	268,840.57	270,341.26	Spencer	35,219.46	36,307.09	38,694.01
Obion	12,242.11	12,569.57	13,195.12	Spring City	74,530.09	78,098.84	71,198.06
Oliver Springs	140,344.88	149,571.32	150,099.29	Spring Hill	738,784.53	754,362.27	721,271.82
Oneida	98,420.22	104,229.82	109,530.74	Springfield	633,432.70	646,352.38	626,424.25
Orlinda	60,654.94	64,124.61	54,422.77	St Joseph	65,612.32	70,850.64	72,459.28
Palmer	-	-	1,322.52	Stanton	19,957.26	23,765.35	26,727.89
Paris	550,427.92	570,575.39	569,788.73	Sunbright	23,827.12	21,682.16	21,807.96
Parkers Crossrds	43,254.96	45,654.42	47,963.34	Surgoinsville	67,192.27	67,385.42	64,717.32
Parrottsville	31,287.10	32,348.95	30,814.25	Sweetwater	274,791.59	270,032.19	272,510.49
Parsons	124,813.93	125,184.27	128,677.12	Tazewell	157,820.96	163,476.96	161,732.75
Pegram	48,697.51	48,204.53	52,480.59	Tellico Plains	91,965.10	90,899.56	92,714.26
Petersburg	19,808.37	22,661.81	23,306.77	Tennessee Ridge	13,956.06	-	-
Pigeon Forge	1,199,956.26	1,296,923.39	1,084,607.48	Thompson Station	116,662.70	124,866.29	119,154.56
Pikeville	101,169.91	106,638.92	101,417.88	Three Way	33,458.78	36,849.63	39,832.23
Piperton	19,211.59	20,457.41	24,466.02	Tiptonville	55,891.13	60,528.10	64,416.79
Pittman Center	523.17	389.25	224.52	Toone	20,040.81	19,332.13	19,729.34
Pleasant Hill	27,747.82	27,022.82	28,519.82	Townsend	114,208.05	115,990.69	107,404.74
Pleasant View	168,446.10	186,515.72	181,456.65	Tracy City	45,749.29	45,840.32	49,129.33
Portland	297,873.65	309,903.41	295,015.08	Trenton	163,498.36	171,791.90	174,457.71
Powells Crossroads	13,600.16	13,061.34	16,240.75	Trezevant	33,445.14	30,868.63	31,057.73
Pulaski	326,563.03	335,423.82	328,383.93	Trimble	7,844.80	7,825.90	6,470.18
Puryear	27,692.56	27,977.80	31,449.93	Troy	47,905.91	50,267.79	52,760.89
Ramer	10,506.96	11,493.61	11,341.71	Tullahoma	587,302.02	607,335.51	619,419.39
Red Bank	248,967.75	261,614.13	282,601.72	Tusculum	35,584.70	37,089.41	33,122.37
Red Boiling Springs	79,529.92	71,403.50	65,211.02	Unicoi	52,371.97	50,132.64	47,308.81
Ridgely	15,288.51	17,607.78	19,780.59	Union City	337,601.74	337,998.97	333,382.06
Ripley	263,380.20	277,814.41	281,966.80	Vanleer	26,648.24	26,936.44	27,998.49
Rockford	26,479.39	29,405.43	30,967.42	Viola	6,968.59	1,654.37	-
Rockwood	162,653.11	173,297.88	173,715.50	Vonore	202,817.94	208,487.19	210,498.74
Rocky Top	101,335.49	101,108.50	99,811.55	Walden	27,461.77	27,887.65	24,856.49
Rogersville	278,673.86	274,187.14	272,033.76	Wartburg	104,450.40	103,614.48	106,681.02
Rossville	34,657.91	35,449.71	26,435.85	Wartrace	27,754.71	26,792.43	27,026.25
Rutherford	15,758.00	16,935.58	17,180.41	Watertown	35,290.06	38,278.75	37,095.68
Rutledge	43,472.47	44,680.11	28,001.38	Waverly	164,836.47	160,102.07	188,758.50
Salttillo	23,592.47	25,329.61	27,294.53	Waynesboro	63,609.58	62,511.78	62,844.07
Samburg	18,598.97	20,393.15	21,322.77	Westmoreland	105,254.85	114,879.40	100,501.19
Savannah	349,540.46	355,060.90	359,860.80	White Bluff	114,414.21	115,954.70	117,228.32
Scotts Hill	27,485.69	27,647.41	28,297.93	White House	378,066.76	402,831.28	382,806.48
Selmer	186,393.69	190,772.68	195,388.67	White Pine	101,648.59	102,276.95	97,783.27
Sevierville	1,536,926.88	1,580,977.59	1,404,509.30	Whiteville	67,323.38	66,395.87	70,032.90
Sharon	22,285.64	21,294.99	24,155.02	Whitwell	93,701.37	101,134.63	92,098.22
Shelbyville	685,586.92	657,217.84	673,499.34	Winchester	325,983.12	333,375.92	320,886.00
Signal Mtn	70,083.71	72,007.58	91,558.58	Winfield	57,770.15	63,205.74	76,468.26
Smithville	221,794.03	222,620.43	226,821.54	Woodbury	87,496.20	92,093.73	94,938.12
Smyrna	1,108,900.95	1,147,012.18	1,112,363.56				
Sneedville	31,156.00	31,148.57	30,357.49				

Wholesale Beer Tax 1954 - 2022

Year	Cities	Counties	Total	Year	Cities	Counties	Total
1954	\$3,607,535.08	\$1,668,487.15	\$5,276,022.23	1988	50,906,062.40	14,834,085.39	65,740,147.79
1955	3,541,311.20	1,600,425.97	5,141,737.17	1989	51,270,993.68	14,891,835.87	66,162,829.55
1956	3,570,382.89	1,684,495.64	5,254,878.53	1990	54,742,493.14	15,688,059.12	70,430,552.26
1957	3,572,586.80	1,666,551.62	5,239,138.42	1991	55,324,171.64	15,516,249.62	70,840,421.26
1958	3,727,870.99	1,723,254.99	5,451,125.93	1992	57,391,212.02	16,198,702.65	73,589,914.67
1959	4,175,124.59	1,872,788.49	6,047,913.08	1993	59,504,872.16	16,713,199.61	76,218,071.77
1960	4,432,883.56	1,897,753.24	6,330,636.80	1994	62,720,647.31	17,315,434.27	80,036,081.58
1961	4,615,980.39	1,903,351.67	6,519,332.06	1995	64,977,074.42	17,556,122.19	82,533,196.61
1962	5,202,410.49	1,886,777.05	7,089,187.54	1996	68,751,534.06	17,772,743.43	86,524,277.49
1963	5,701,490.79	1,969,550.92	7,671,041.71	1997	70,030,921.82	17,403,473.53	87,434,395.35
1964	6,418,303.86	2,225,023.85	8,643,327.71	1998	71,635,771.71	17,660,210.85	89,295,982.56
1965	6,862,019.60	2,427,145.07	9,289,164.67	1999	74,714,338.81	17,702,903.28	92,417,242.09
1966	7,458,214.00	2,698,873.23	10,157,087.23	2000	77,821,412.11	17,317,804.90	95,139,217.01
1967	8,095,853.16	2,888,906.64	10,984,759.80	2001	80,717,174.79	17,317,804.90	98,366,275.34
1968	9,155,458.95	3,237,594.34	12,393,053.29	2002	83,497,944.89	18,034,667.35	101,532,612.24
1969	10,239,731.08	3,515,757.80	13,755,488.88	2003	84,296,726.01	18,175,141.73	102,471,867.74
1970	11,856,467.18	3,819,626.61	15,676,093.79	2004	88,260,290.39	18,627,765.41	106,888,055.80
1971	13,566,927.20	4,411,372.28	17,978,299.48	2005	90,147,399.42	18,817,797.82	108,965,197.24
1972	14,450,476.60	4,799,238.25	19,249,714.85	2006	93,103,704.47	19,157,983.34	112,261,687.81
1973	15,708,837.15	5,277,108.82	20,985,945.97	2007	98,752,979.16	20,146,441.37	118,899,420.53
1974	18,086,695.15	6,098,265.36	24,184,960.51	2008	100,539,078.13	20,462,687.92	121,001,766.05
1975	20,650,004.92	7,038,796.50	27,688,801.42	2009	99,862,329.46	20,201,057.64	120,063,387.10
1976	21,999,150.20	7,445,449.84	29,444,600.04	2010	101,764,253.68	20,167,674.97	121,931,928.65
1977	24,032,437.69	8,301,888.56	32,334,326.25	2011	105,028,025.02	20,292,135.94	125,320,160.96
1978	26,896,616.18	9,474,290.37	36,370,906.55	2012	112,130,757.18	20,363,611.88	132,494,369.06
1979	29,838,633.77	10,302,647.28	40,141,281.05	2013	112,907,518.19	19,978,827.92	132,886,346.11
1980	34,313,493.45	11,311,102.24	45,624,595.69	2014	113,615,059.72	19,848,932.80	133,463,992.52
1981	37,642,608.80	12,048,403.97	49,691,012.77	2015	114,568,286.83	19,387,124.77	133,955,411.60
1982	39,906,879.75	12,420,682.31	52,327,562.06	2016	115,479,530.05	19,686,450.26	135,165,980.31
1983	41,389,192.14	12,757,706.40	54,146,898.54	2017	114,463,213.48	18,936,551.30	133,399,764.78
1984	43,134,956.06	12,874,437.13	56,009,393.19	2018	113,531,884.32	19,082,520.86	132,614,405.18
1985	44,844,118.41	13,148,750.74	57,992,869.15	2019	114,552,173.90	19,493,354.83	134,045,528.73
1986	47,812,016.79	14,018,118.27	61,830,135.06	2020	115,863,317.50	20,861,648.72	136,724,966.22
1987	49,751,523.92	14,353,713.27	64,105,237.19	2021	120,732,939.63	19,551,066.50	140,284,006.13
				2022	118,365,639.19	19,057,974.58	137,423,613.77

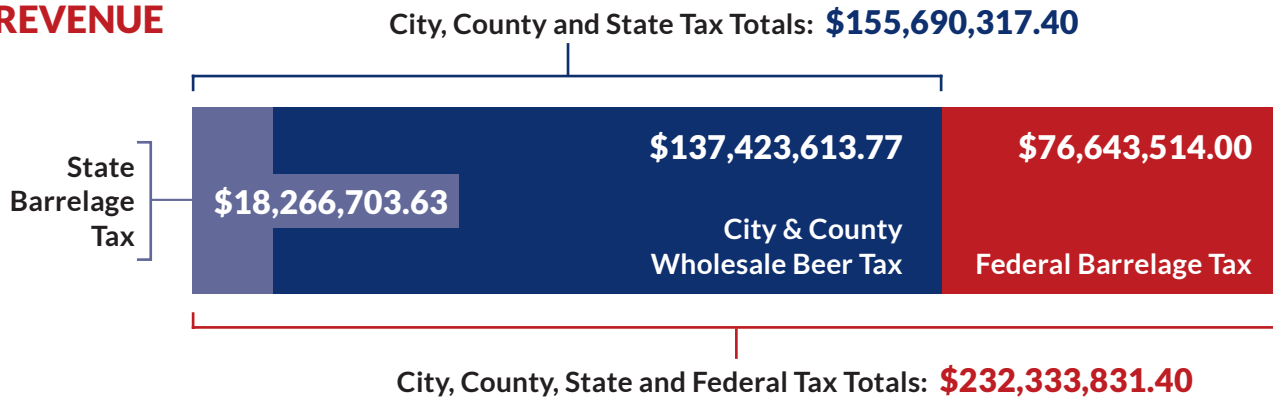
TOTAL \$3,738,229,923.48 \$848,988,383.39 \$4,587,218,306.87

Annual Beer Shipments 1954-2022

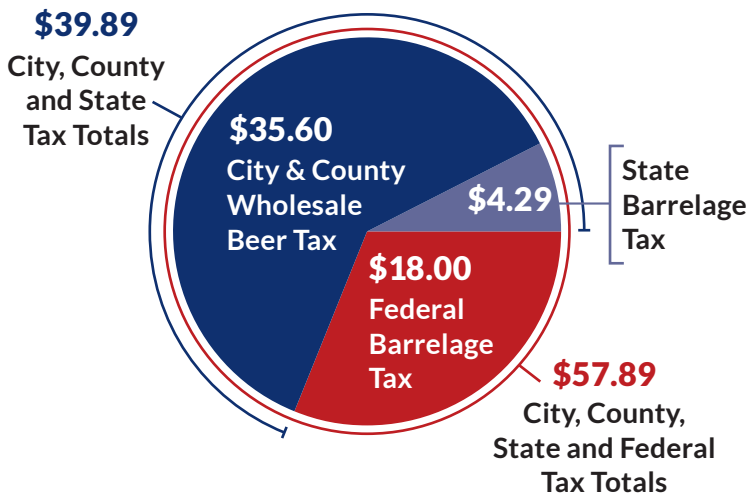
Year	Barrels	% Change	Year	Barrels	% Change
1954	778,301	0%	1989	3,358,722	-1.09%
1955	757,751	-2.64%	1990	3,438,346	2.37%
1956	780,239	2.97%	1991	3,414,707	-0.69%
1957	741,932	-4.91%	1992	3,516,164	2.97%
1958	752,763	1.46%	1993	3,556,317	1.14%
1959	827,596	9.94%	1994	3,581,711	0.71%
1960	873,704	5.57%	1995	3,620,495	1.08%
1961	897,278	2.70%	1996	3,692,504	1.99%
1962	969,771	8.08%	1997	3,638,968	-1.44%
1963	1,007,306	3.87%	1998	3,804,292	4.54%
1964	1,123,629	11.55%	1999	3,983,149	4.70%
1965	1,198,890	6.70%	2000	4,030,335	1.18%
1966	1,306,925	9.01%	2001	3,892,474	-3.42%
1967	1,393,208	6.60%	2002	3,985,092	2.38%
1968	1,531,369	9.92%	2003	4,118,491	3.35%
1969	1,678,186	9.59%	2004	4,059,651	-1.43%
1970	1,814,187	8.10%	2005	4,014,543	-1.11%
1971	2,005,796	10.56%	2006	4,166,049	3.77%
1972	2,111,774	5.28%	2007	4,247,767	1.96%
1973	2,285,727	8.24%	2008	4,114,701	-3.13%
1974	2,414,669	5.64%	2009	3,966,366	-3.61%
1975	2,511,299	4.00%	2010	3,870,305	-2.42%
1976	2,503,138	-0.32%	2011	3,831,164	-1.01%
1977	2,644,973	5.67%	2012	4,069,969	6.23%
1978	2,781,262	5.15%	2013	4,040,437	-0.73%
1979	2,827,298	1.66%	2014	3,938,091	-2.53%
1980	2,863,139	1.27%	2015	4,011,275	1.86%
1981	2,983,200	4.19%	2016	4,069,207	1.44%
1982	2,981,854	-0.05%	2017	3,988,205	-1.99%
1983	2,943,934	-1.27%	2018	3,920,736	-1.69%
1984	2,990,920	1.60%	2019	3,959,227	0.98%
1985	3,045,632	1.83%	2020	3,947,000	-0.31%
1986	3,238,195	6.32%	2021	4,163,246	5.48%
1987	3,285,994	1.47%	2022	4,257,973	2.28%
1988	3,395,723	3.34%			

Tennessee Beer Revenue & Tax Rates 2022

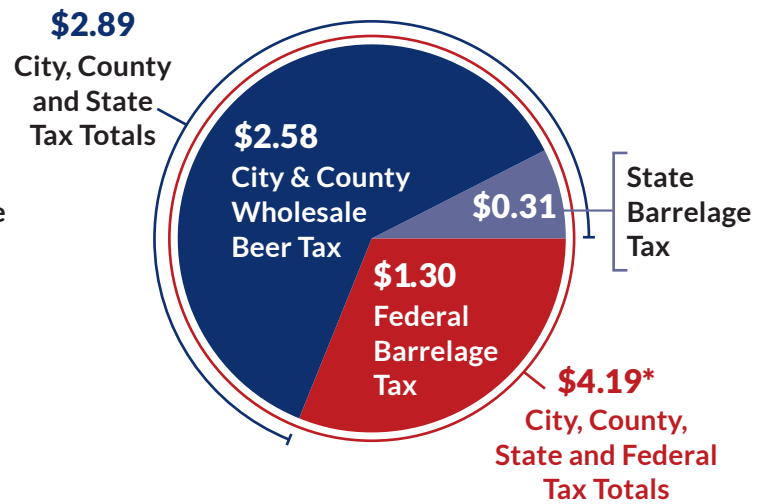
REVENUE



TAX PER BARREL



TAX PER CASE



*The 7% state sales tax and the local option sales tax of up to 2 3/4% are not included in this figure.

Tennessee Beer Distributors

Delivering Statewide Economic Value

46
Distributor
Facilities



2,860
Distributor
Employees

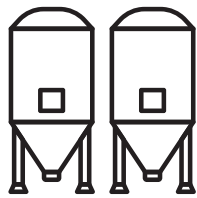


\$257.5 million
Wages & Salaries

Source of data: Beer Serves America Report, John Dunham & Associates. | beerservesamerica.org.

The Three-Tier Distribution System

The three-tier system has been serving the American public for decades, helping to create and maintain a competitive, safe and efficient marketplace benefitting consumers. Alcohol is regulated differently because it is not the same as other consumer products.



Breweries



Distributors



**Retailers, bars
and restaurants**

Regulatory Accountability and Consumer Protection

The three-tier system maintains a chain of custody from producer or importer to independent distributor to licensed retailer. This ensures product integrity and helps keep alcohol away from minors.

Quality Jobs and State Revenue

The three-tier system ensures appropriate taxes are collected, all while supporting well-paying jobs. Beer distributors provide 2,860 quality jobs in communities across Tennessee.

Benefits of the three-tier system and beer distributors

Taxes

Tennessee beer distributors collect and remit the state beer excise tax, the local wholesale beer tax, and assist with proper collection of sales tax through the Tennessee Department of Revenue Retail Accountability Program.

Consumer Choice

Unlike many consumer goods with vertically integrated supply chains, alcohol beverage diversity has never been greater. Consumers benefit by having a variety of choices from the largest international brands to the local craft brew and everything in between.

LITTER GRANT PROGRAM

The specific purpose of TDOT’s Litter Grant Program is litter prevention, abatement, and education. The program is funded through dedicated revenue from a special tax on beer and soft drinks.



FY 2021-2022
Beer & Soft Drink Tax Revenue
\$6,806,377.59

TDOT’s award winning and nationally recognized Litter Grant Program achieves its goals through widespread statewide efforts and constant engagement with local partners including providing grants to all 95 counties and Keep Tennessee Beautiful.

FY 2022-2023 Litter Funding Distribution by County

Anderson	\$52,100	Fentress	\$44,200	Lauderdale	\$44,200	Roane	\$51,800
Bedford	\$51,900	Franklin	\$50,300	Lawrence	\$58,500	Robertson	\$56,600
Benton	\$44,200	Gibson	\$57,500	Lewis	\$44,200	Rutherford	\$124,100
Bledsoe	\$44,200	Giles	\$52,200	Lincoln	\$52,100	Scott	\$44,200
Blount	\$74,000	Grainger	\$44,200	Loudon	\$49,200	Sequatchie	\$44,200
Bradley	\$65,300	Greene	\$67,400	Macon	\$44,200	Sevier	\$69,600
Campbell	\$47,700	Grundy	\$44,200	Madison	\$63,200	Shelby	\$251,200
Cannon	\$44,200	Hamblen	\$47,700	Marion	\$44,200	Smith	\$44,200
Carroll	\$48,800	Hamilton	\$127,500	Marshall	\$45,100	Stewart	\$44,200
Carter	\$49,700	Hancock	\$44,200	Mauzy	\$67,600	Sullivan	\$81,300
Cheatham	\$44,200	Hardeman	\$45,700	McMinn	\$55,100	Sumner	\$87,800
Chester	\$44,200	Hardin	\$48,200	McNairy	\$47,400	Tipton	\$52,200
Claiborne	\$48,500	Hawkins	\$55,500	Meigs	\$44,200	Trousdale	\$44,200
Clay	\$44,200	Haywood	\$44,200	Monroe	\$53,200	Unicoi	\$44,200
Cocke	\$48,800	Henderson	\$48,800	Montgomery	\$91,300	Union	\$44,200
Coffee	\$52,600	Henry	\$51,400	Moore	\$44,200	Van Buren	\$44,200
Crockett	\$44,200	Hickman	\$48,900	Morgan	\$44,200	Warren	\$49,900
Cumberland	\$63,000	Houston	\$44,200	Obion	\$48,800	Washington	\$72,100
Davidson	\$188,600	Humphreys	\$44,200	Overton	\$44,600	Wayne	\$45,500
Decatur	\$44,200	Jackson	\$44,200	Perry	\$44,200	Weakley	\$52,800
Dekalb	\$44,200	Jefferson	\$52,700	Pickett	\$44,200	White	\$44,200
Dickson	\$54,400	Johnson	\$44,200	Polk	\$44,200	Williamson	\$98,400
Dyer	\$47,300	Knox	\$171,400	Putnam	\$59,300	Wilson	\$78,000
Fayette	\$51,600	Lake	\$44,200	Rhea	\$44,200	TOTAL	\$5,500,000

TDOT Programs Help Tennesseans Prevent Litter



Nobody Trashes Tennessee Campaign:

The [Nobody Trashes Tennessee website](#) offers comprehensive resources for joining the movement to end litter. An event calendar connects individuals and groups to local community cleanups and offers resources for people wanting to get involved.



The Litter Hotline:

A telephone hotline number gives concerned citizens a way to report littering acts they witness. An [online form](#) is also available to provide information on the incident. TDOT then notifies the litter bugs that their act was illegal.



Adopt-A-Highway:

The no-cost volunteer program is an easy way for individuals, families, and groups to help keep roadways and waterways litter-free, while receiving a recognition panel for their efforts.



Keep Tennessee Beautiful (KTnB) is an adjunct service of the University of Memphis. It provides expertise in litter prevention education, litter law enforcement, community enhancement through beautification, and volunteer recruitment and management.

In 2022, \$1,643,982 was awarded to KTnB to serve as the statewide affiliate for Keep America Beautiful (KAB), administer its own programming, and assist local-level KAB affiliates in 34 counties. This grant funding allows KTnB staff to administer new grants to local law enforcement agencies and support local affiliate initiatives.



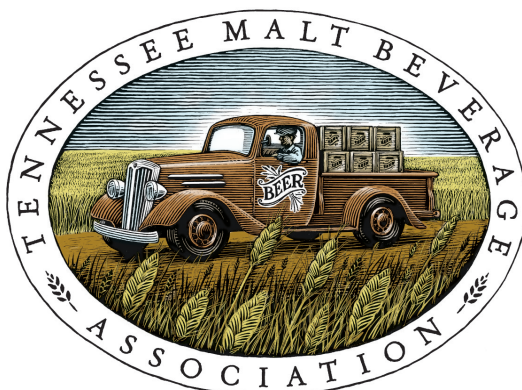
**Report compiled and distributed by the
TENNESSEE MALT BEVERAGE ASSOCIATION**

Rich Foge, President
Ann Koonce, Director of Administration



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226 Anne Dallas Dudley Boulevard, Suite 602
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615-419-5460

TENNESSEE MALT BEVERAGE ASSOCIATION



2022 TENNESSEE BEER TAX FACTS



A comprehensive report on annual beer tax revenue collections in Tennessee and the integral role beer wholesalers have in the efficient collection of state and local beer taxes.

2019-2020



Tennessee still has the highest beer tax rate in the nation. **Page 2**
Wholesale beer tax revenue by city and county. **Pages 4-7**
Extra section on Tennessee Litter Grant Program. **Pages 12-13**